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Social Justice and Social Security Committee

Pre-Budget scrutiny 2026-27: future social security spending in Scotland



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Social Justice and Social Security Committee

To consider and report on matters falling within the responsibility of the Cabinet Secretary for Social Justice, and matters related to homelessness and rough sleeping, fuel poverty, and welfare and debt advice services within the responsibility of the Cabinet Secretary for Housing.



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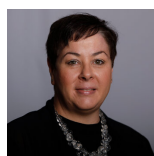
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Membership changes

1. The following changes to Committee membership occurred during the Committee's pre-budget scrutiny:
 - On 19 June 2025, Elena Whitham MSP replaced Gordon MacDonald MSP
 - On 26 June 2025, Alexander Stewart MSP replaced Liz Smith MSP
 - On 2 September 2025, Michael Marra MSP replaced Paul O’Kane MSP
 - On 2 September 2025, Carol Mochan MSP replaced Mark Griffin MSP

Introduction

2. In line with the recommendations of the Budget Process Review Group (BPRG) report ¹, the Scottish Parliament's subject committees undertake pre-budget scrutiny in advance of the publication of the Scottish budget. The intention is that committees will use pre-budget reports to influence the formulation of spending proposals while they are still in development.
3. The Social Justice and Social Security Committee looks at how the Scottish Government has spent money and the impact of that spending on social justice and social security issues in Scotland. It also considers where the Government needs to spend money in the future and how it will fund those choices.
4. The Committee agreed its approach to pre-budget scrutiny for the 2026-27 budget on 19 and 26 June 2025 and decided its focus would be on forecasted social security spend in the context of the Scottish Budget as a whole.


Evidence gathering

5. The Committee ran a call for views from 27 June to 17 August 2025. A total of 42 responses were received and published on the Committee's [webpage](#). The Committee received a further three items of written correspondence which are also published [online](#).
6. The Committee took oral evidence as part of its pre-budget scrutiny for 2026-27 at its meetings on 4, 11, 18 and 25 September 2025. The Committee heard evidence from three panels of stakeholders before taking evidence from the Cabinet Secretary for Social Justice, Shirley-Anne Somerville.

Background

Scottish Government position on social security spend

7. The Scottish Government set out its position on social security as an investment in people in answer to a Parliamentary Question from Stephen Kerr MSP on 11 August 2025—


 We are proud of the investment that we are making in benefit expenditure. Based on the latest Scottish Fiscal Commission (SFC) forecasts, the Scottish Government anticipates to spend around £8.8bn on Social Security Assistance by 2029-30.

The additional investment in social security compared to England and Wales represents just over 3 per cent of the Scottish Government's resource budget by 2029-30. This investment results from conscious policy choices made by Ministers and the Scottish Parliament. Social Security is an investment in the people of Scotland and provides value for money for the public purse. It prioritises eradicating child poverty, creating a fairer Scotland and delivering services and support that tackle the roots of inequality. ²

8. The Cabinet Secretary for Social Justice reiterated the Scottish Government's commitment to its programme of devolved social security when she provided evidence to the Committee, stating expenditure is an "essential" investment the Government is "very proud to be making". ³

Part 1: Scottish Government's resource budget, Medium Term Financial Strategy and Fiscal Sustainability Delivery Plan

Resource budget and Medium Term Financial Strategy

9. Over 80%ⁱ of the spend on social security is matched by funding through the social security Block Grant Adjustments (BGA). There is a BGA for each benefit that is devolved, such as Personal Independence Payment (PIP) or the Winter Fuel Payment. However, the Scottish Government has also created additional benefits (such as the Scottish Child Payment (SCP) for which there is no BGA).⁴
10. The Medium Term Financial Strategy (MTFS), published in June 2025, set out that for 2026-27 the Scottish Government will need to find savings of £963m across the resource budget as a whole.⁵
11. Contributing to the shortfall, social security spend is forecast to increase by £772m (11%) from £6,772m in 2025-26 to £7,554m in 2026-27 (not including £100m on Discretionary Housing Payments (DHPs)). However, funding provided through social security BGAs is only increasing by £466m.⁶
12. Most spend is on disability benefits, however, a large proportion of the spend 'above BGA' goes to low-income families with children, mostly as a result of the SCP and proposals to mitigate the UK Government's two-child benefit cap.⁷
13. Despite the significant impact of the social security budget on the Scottish Government's budget, the Institute for Fiscal Studies (IFS) made the point that—
 There are a range of pressures in the budget. Social security is one of them, but there are many others as well.⁸

Fiscal Sustainability Delivery Plan

14. The Scottish Government is expected to publish its budget on 13 January 2026. It has set out plans to meet the anticipated shortfall in its Fiscal Sustainability Delivery Plan (FSDP), and there will be a spending review published alongside the budget.⁹
15. Plans set out in the FSDP to meet this shortfall include—
 - £0.1bn savings from a 0.5% per annum public sector workforce reduction, growing to £0.7bn per annum over five years.

ⁱ 82% in 2026/27

- £0.6bn from ‘wider public sector efficiencies, productivity and revenue raising, growing to £1.5bn per annum over five years.
 - £0.3bn savings through the Spending Review, due to be published with the budget, growing to £0.7bn over five years.¹⁰
16. The FSDP also re-affirmed the Scottish Government's commitment to social security, while simultaneously acknowledging this choice has an impact on the wider Scottish budget. It states that—
- ” Through the actions set out in Pillar 1, we will continue the ongoing work to make improvements to the way we process and deliver benefits, and we will consider improvements to the way we manage reviews of clients' awards.¹¹
17. Pillar 1 is—
- ” Ensuring public money is focused on delivering government objectives, underpinned by reform and prioritisation to maximise impact.¹²
18. Actions under Pillar 1 include—
- **Increasing public value:** Ensuring funding is fully focused on delivering the Scottish Government priorities and maximising the impact of available investment. One action under this heading is ‘reviewing opportunities to target existing spending more effectively to provide maximum support to those who need help most.’ We discuss targeting later in this report.
 - **Efficiencies and productivity:** Including the public sector workforce reduction target. This includes administrative improvements at Social Security Scotland. We discuss administrative spend further below.
 - **Service reform:** This includes looking at whether Adult Disability Payment (ADP) reviews are working as intended.
 - **Prevention:** Reduce demand-led spending through preventative measures that reduce public service demand. This includes action under the Population Health Framework and action to tackle poverty – including through social security payments such as the five family payments.¹³

Effectiveness of FSDP

19. Considering the Scottish Government's spending plans, the Fraser of Allander Institute (FAI) described how the MTFs is, to some extent, about managing expectations. However, it also cautioned that if the Scottish Government is going to maintain spending levels for health, social security and pay deals at the levels set out in the MTFs across the next five years, it will have to make real terms cuts elsewhere in the budget.¹⁴ The IFS explained that the fiscal position had improved since the MTFs was published, noting that improvements in tax revenue figures and cancelling PIP reforms had changed the position. As a result—

- ” a real-terms cut to public service spending may not be needed in the next year.¹⁵
20. Mairi Spowage from the FAI also expressed concern about the effectiveness of the proposals, telling the Committee that—
- ” the plan sets out a number of things, but, from reading the document, I am not clear about how they all hang together, exactly how much money is being targeted to be saved by when, how the Government will go about it and how it will know whether it has been achieved. [...] I am sceptical about whether it is possible to cut that much from an operating budget without it impacting some of the services that you deliver.¹⁶
21. David Bell, Professor of Economics at Stirling University, similarly commented that there is uncertainty about whether actions listed in the FSDP will be enough to address the budgetary shortfall the Scottish Government faces.¹⁷ The SFC also advised caution in its August 2025 fiscal update, stating that discussion about any new or altered spending plans or tax changes need to be considered against "broader public finances".¹⁸
22. In terms of other pressures on the budget, the IFS noted that the public sector pay deals the Scottish Government has awarded are substantially higher than rest of UK equivalents.¹⁹
23. The IFS also noted that the Scottish Government carried over significant funds from 2024-25 into this financial year and questioned how feasible this would be in future years as budgetary pressures increase.²⁰

Trends in devolved social security spend

24. Projecting forwards, the latest forecast social security spend in the MTFS shows an increase of 30% (£6,772m to £8,825m) between 2025-26 and 2029-30, and a gap between the forecast BGA and expected spend of £1,823m. These figures do not include spending on Discretionary Housing Payments (DHPs) or employability.²¹
25. It should, however, be noted that the latest BGA forecasts include the impact of PIP reforms which are no longer happening. The next official BGA forecasts will be published with the UK autumn budget.²²
26. Taking that into consideration, it can be expected that the BGA for 2029-30 will be around £0.4bn higher in the absence of PIP reforms, suggesting that additional spending on social security will be around £1.4bn (or closer to £1.6bn if DHPs and employability are included in figures), as opposed to the £1.8bn predicted.²³
27. The MTFS sets out that—

- ” The additional investment in social security compared to England and Wales represents just over 3 per cent of the Scottish Government's resource budget by 2029-30.²⁴

New social security spend in 2025-26 and 2026-27

28. Much of the social security spend outlined is required to meet the demand created by pre-existing policy. However, the Scottish Government is also introducing new and expanded social security benefits between now and April 2026.²⁵
29. Together, these are forecast to cost around £360m in 2026-27 and are comprised of the Pension Age Winter Heating Payment (£196m), the Carer Additional Person Payment (£9m) and mitigating the UK Government's two-child benefit cap (£155m).²⁶ Two of these payments have recently been approved by this Committee and we expect to consider Scottish Government regulations outlining measures to mitigate the two-child benefit cap payment soon.

Spend on devolved social security in 2026-27

30. Adult Disability Payment (ADP) makes up over half of the expenditure on devolved social security, and therefore trends in this benefit have a large impact on overall spending.²⁷
31. Although the BGA for PIP is also increasing, it is not increasing as fast as ADP spending.²⁸
32. ADP spending was £319m more than the funding received through the PIP BGA in 2025-26. In 2026-27 it is forecast to be £412m more than the PIP BGA.²⁹
33. 2026-27 is also set to be the first full year of mitigating the Department for Work and Pensions' (DWP) two-child benefit cap policy. However, it has been reported in the media³⁰ that the UK Government may amend this policy in its upcoming budget, with one suggested approach being to implement a tapered system.
34. Much of the growth in spend above BGA in 2026-27 is because of the decision to mitigate the two-child benefit cap. Not doing so would save the Scottish Government £11m in 2025-26 and £155m in 2026-27. This means that instead of spend above BGA increasing by £306m in 2026-27, it would only increase by £162m. The Cabinet Secretary told the Committee that if the UK Government abolished the two-child benefit cap—
- ” we would be able to reinvest the money that we plan to spend mitigating the two-child benefit cap on other anti-poverty measures.³¹
35. More information on Social Security Scotland benefits and forecast spend in 2026-27 is set out in Annexe A.

Scottish Government's resource budget, Medium Term Financial Strategy and Fiscal Sustainability Delivery Plan: conclusions and recommendations

Effectiveness of FSDP

36. There is clearly uncertainty regarding whether actions set out in the Fiscal Sustainability Delivery Plan (FSDP) will be enough to balance the budget. The Committee would therefore like more information on choices the Scottish Government intends to make across the resource budget as a whole in order to fund its programme of devolved social security.

37. The IFS also noted that the Scottish Government carried over significant funds from 2024-25 into this financial year,³² and questioned whether this will be possible as the years go on and budgetary pressures increase. The Committee asks the Scottish Government for its position on this, and whether it believes its planned investment in social security will be affected.

Spend on devolved social security in 2026-27

38. We note that were the two-child benefit cap to be removed at UK level, this could save the Scottish Government £11m this year and £155m next year, compared with the cost of mitigation. The Cabinet Secretary and First Minister have confirmed that the budget for this would be invested in other anti-poverty measures.³³ Given the Scottish Government's payment is due to start in March 2026, the Committee would welcome further detail on how this money will be spent if it is not being used to mitigate the two-child benefit cap.

Part 2: Forecast growth in devolved social security spend

Support for current and increased levels of devolved social security

39. Those who responded to the call for views were broadly in favour of current, and often increased, investments in social security.³⁴
40. Reasons for support included that payments support human rights, respond to clear need and contribute to poverty reduction. The Poverty and Inequality Commission (PIC) said the growth in spend reflects justifiable decisions to address poverty, improve disability benefit processes and mitigate the effect of UK Government welfare reforms.³⁵ Scottish Action for Mental Health (SAMH) similarly commented—
- ” the design of the social security system should be driven by the needs of people in our society, not arbitrary spending limits.³⁶
41. The Child Poverty Action Group (CPAG) made the point that spend is aligned with the principles set out in the Social Security (Scotland) Act 2018, which were backed by the Scottish Parliament, while Social Enterprise Scotland linked the impact of payments with increased consumer spending and better health outcomes that benefit Scotland's economy.³⁷

Cash payments versus public service provision

42. Several witnesses considered the effectiveness of social security spend against other measures the Scottish Government could invest in.
43. The FAI suggested that, rather than aiming to move a certain proportion of households above a 'poverty line' it is more important to consider which policies result in improved long-term outcomes. They suggested this may require a different balance of social security and public service provision, and that more data is needed.³⁸ The FAI further commented that—
- ” [...] different families or households might have different views on what they would prioritise among the services that are provided to them.³⁹
44. The IFS discussed research evidence on cash transfers saying—
- ” It is difficult to disentangle precisely which factors will really shift the dial on those longer-term questions. It does not necessarily follow that giving those poor families more cash as opposed to other kinds of support will be particularly effective.⁴⁰

45. Relatedly, organisations such as CPAG, the Poverty Alliance and Citizens Advice Scotland discussed the need for a broad package of investment across a range of policy areas in order to reduce poverty. Social security was described as necessary but not sufficient to reduce this on its own.⁴¹
46. On the positive impact of local services, the Convention of Scottish Local Authorities (COSLA) mentioned the trade-offs involved in prioritising social security spend. It said it would therefore welcome discussion of "crucial upstream key services", which could deliver poverty reduction more effectively. It added that spending priorities should have a focus on early-intervention and prevention, to lessen demand for health and social security services later on.⁴²
47. However, Age Scotland emphasised that decisions made by local authorities, Integration Joint Board (IJBs) and health and social care partnerships can lack transparency and there is "limited accountability or responsibility". It said this can mean decisions are being made in different spheres of governance that are at odds with each other and run counter to national aspirations.⁴³

Sustainability of social security spend

48. Few respondents to the call for views expressed outright concern about increased spending on social security, but some, such as the Joseph Rowntree Foundation, questioned what was driving demand. It stated that reducing the need for ADP in particular, is a "legitimate public policy aim", and recommended a deeper study into why disability benefit caseloads are increasing.⁴⁴
49. At a meeting of the Finance and Public Administration Committee on 16 September, several Members described growth in social security expenditure as unsustainable and questioned whether it is expected to contribute to savings within the resource budget.⁴⁵
50. In response to this, the Cabinet Secretary for Social Justice said she does not believe that social security spending is unsustainable. However, she also noted that the way to change the trajectory of spend was to change eligibility, and reminded Members that the Parliament had agreed to the eligibility criteria in place.
51. COSLA called for more investment in local government and emphasised that the limited nature of funding available means the Scottish Government should "move away" from growing devolved social security further.⁴⁶
52. The nature of social security spend as being demand-led was also discussed, with the FAI stating this form of spending places the Scottish Government at additional risk because, following implementation of legislation and associated eligibility criteria, if people meet the requisite thresholds they will be entitled to payment. The FAI noted this means spend can be "less predictable and more volatile than other forms of spend".⁴⁷
53. Acknowledging this, the Cabinet Secretary recognised that "it is exceptionally challenging to forecast demand-led budgets", especially for new benefits.⁴⁸

Analysis of administrative spending

54. Social Security Scotland has an administrative budget of £321m in 2025-26, of which £238m is staff costs and £20m is accounted for by IT systems. ⁴⁹
55. The FSDP states that milestones are currently being developed to achieve efficiencies through operational delivery improvements, investing in digital services and tackling fraud and error where it occurs. ⁵⁰
56. The Cabinet Secretary was asked about Social Security Scotland's administrative spend, and what level of detail this can be broken down into. ⁵¹
57. In response, a Scottish Government official explained that, while the annual running costs of the agency are known, and there is a level of disaggregated data available in its annual releases, because people work across different work streams it is not possible to set out the cost of individual processes such as ADP reviews. ⁵² The official explained—
- ” It is difficult to break it down to a micro level and say what this small component of a much larger process costs; it is about cost allocation, which can become quite arbitrary. ⁵³
58. The official also made the broader point that although one element of the process may appear to cost more, if it helps ensure the right decision is made first time, then it will save money in the long term because there will be fewer appeals. ⁵⁴
59. Following the Cabinet Secretary's appearance at Committee, the Chief Executive of Social Security Scotland, David Wallace, wrote ⁵⁵ to the Committee detailing the ways the agency is seeking to make efficiencies. He said these include—
- ”
- Adult Disability Payment notification of uprating: In 2025, switching to email notifications, where clients had provided an email address, avoided over £246,000 in postal costs.
 - Improving digital communication: A trial recently began in October 2025 to use text (SMS) messaging to request supporting information for Child Disability Payment applications. This will be monitored closely and is expected to reduce printing and postage costs while streamlining the application process.
 - Automation of application handling: ongoing automation of systems have significantly reduced the need for manual processing by Agency staff. In recent months, automation has supported staff to handle:
 - 16,000 Carer's Support Payment applications
 - 11,000 Five Family Payments applications
 - 13,000 re-determination request forms ⁵⁶
60. David Wallace emphasised that the automation of application handling has "saved over 1,000 colleague hours", which has allowed Social Security Scotland to improve

the service offered to clients while also enhancing operational efficiency.⁵⁷

Forecast growth in devolved social security spend: conclusions and recommendations

Cash payments versus public service provision

61. The effectiveness of cash payments versus public service provision should be evaluated to inform future policy. This should include consideration of long-term trends on the impact of the different measures assessed. The impact of the actions in the Scottish Government's Best Start Bright Futures strategy to address child poverty should be evaluated prior to the updated plan being published in March 2026.

62. More complex analysis of how social security interacts with services to reduce poverty and increase health and well-being across the population is also essential and we ask the Scottish Government to provide details of the actions being taken to develop such analysis.

63. The Committee was concerned by Age Scotland's comments that local authorities, Integration Joint Boards (IJBs), health and social care partnerships can lack transparency and there is "limited accountability or responsibility".⁵⁸ We would therefore ask the Scottish Government what work it is doing with these bodies to ensure decisions are more accountable and responsive to local needs, and that they do not undermine the stated objectives of the devolved social security programme.

Sustainability of social security spend

64. The Committee acknowledges that devolved social security spend is demand-led, and that as a result, short-term spend can only be reduced by limiting eligibility criteria.

65. We also note concern expressed by witnesses about the nature of social security spend, with the Fraser of Allander Institute (FAI) explaining expenditure in this area can be "less predictable and more volatile than other forms of spend".⁵⁹

66. It is crucial that social security spend supports those who need it. However, it is also crucial to aim for long term improvements to population

health and wealth that would reduce demand for social security. The Committee asks the Scottish Government for further detail on its policy approaches for achieving these longer-term outcomes.

67. **The Committee notes that eligibility criteria and the cost of each proposed benefit is provided by the Scottish Government for agreement by the Parliament. It would assist the Parliament if the Scottish Government included details within its legislation as to how it intends to meet forecast costs over the medium term.**

68. **The Cabinet Secretary told the Finance and Public Administration Committee that she does not believe social security spending levels are "unsustainable".⁶⁰ The Committee notes that social security spend is planned, and recommends that the language used should reflect this to maintain and improve take-up levels, and avoid stigmatising those in receipt of payments.**

69. **The Committee acknowledges that the Scottish Government has set priorities which mean it is investing in social security beyond what is received via the Block Grant Adjustment (BGA). That investment has been broadly welcomed.**

70. **Further additional investment would clearly present budgetary challenges. Given this, can the Scottish Government indicate how it will arrive at decisions on further investment, given the competing calls and demands the Committee has heard.**

Analysis of administrative spending

71. **The Committee asks the Scottish Government to confirm the metrics that Social Security Scotland and the Scottish Government use to assess value for money of particular policies such as the approach to reviews, the operating costs of individual benefits or individual processes within each benefit.**

Part 3: Taxation

72. There was general acknowledgement across evidence the Committee received that prioritising social security spend will require cuts to be made to other budgets.
73. However, several respondents to the call for views who were in favour of increased social security spending, referred to the potential to meet the cost through taxation and/or public service reform.

Progressive taxation

74. The Poverty Alliance advocated tax changes and referred to the Tax Justice Scotland campaign. It said costed proposals from the Scottish Trades Union Congress reveal the potential for £1.1bn in extra revenue for social investment annually in the short-term, rising to £2.6bn with a package of reforms over the longer-term.⁶¹ Citizens Advice Scotland (CAS) also mentioned this campaign, alongside the potential for land and wealth taxes.⁶²
75. The PIC agreed that revenue could be raised via progressive taxation, and said that the economy could be grown by investing in people and making public spending more efficient.⁶³
76. The ALLIANCE made the point that if changes were made to tackle the "long-standing" problems with the tax system, while increasing levels of available resource, difficult decisions regarding service cuts might not be as necessary.⁶⁴
77. The ALLIANCE also stressed that human rights budgeting is essential, and that instead of designing public services based on perceptions of acceptable levels of taxation, the starting point should be to decide what society should look like, and how revenues can be raised to achieve this.⁶⁵

Different types of taxation

78. The Scottish Women's Budget Group called for council tax reform and the introduction of a wealth tax, while the FAI observed that council tax valuations have not changed since 1991.⁶⁶
79. On Council Tax in particular, JRF stated—

” We can change council tax. We cannot change it overnight or tomorrow, but we can change it. [...] We could look at it in a way that reduces the burden on low-income families, which would have a positive impact on poverty, or we could look at it in a way that would increase the spending power of the Scottish Government and local government. Those are things that we have to take on.
⁶⁷
80. However, in contrast to these proposals, the FAI described limited potential for raising significantly more revenue through devolved tax, pointing to the failure over

many years to reform Council Tax and the limited scope for further revenue raising from high earners.⁶⁸ The FAI also considered that income tax could be looked at again, and said that if significant amounts of money need to be raised, people on "more average wages" need to be taxed further. The organisation did however warn there could be behavioural impacts on the labour market as a result of this.⁶⁹

81. On wealth taxes specifically, the FAI said these can be "very difficult to implement", and that international examples suggest they often do not raise much revenue.⁷⁰

Fiscal flexibility

82. The IFS made the point that if the Scottish Government were to be given more "fiscal flexibility" it could respond better to issues related to tax, social security and public service spending. It added that there is also a case for devolving more taxes to Scotland, alongside "at least some modest additional borrowing powers".⁷¹

Scottish Government position

83. On potential tax changes, the Cabinet Secretary said the Scottish Government has looked at evidence submitted by stakeholders on this, but made clear it has already diverged from the UK tax system in a way that has generated £1.7bn of additional revenue in 2025-26.⁷²
84. The Cabinet Secretary said this underscores the Scottish Government's willingness to consider a system of taxation that is more ambitious and progressive. Having said that, she added that given the current cost of living crisis, the Scottish Government want to ensure income tax is stable. There are therefore no plans to make changes to rates or bands for Scottish income tax for the remainder of this parliamentary session.⁷³

Taxation: conclusions and recommendations

Progressive taxation

85. **The Committee heard in evidence about the Tax Justice Campaign, and its belief in the potential to raise £1.1 billion in extra revenue in the short-term, rising to £2.6 billion over the longer term.⁷⁴ Despite taking limited evidence on this, we are interested in the Scottish Government's position on the proposals made by the Campaign to generate this revenue, and whether it has considered implementing any of them.**

Different types of taxation

86. Witnesses such as Joseph Rowntree Foundation were very clear that council tax rates should be updated, given valuations have not changed since 1991.⁷⁵ The organisation emphasised that making changes to council tax could lessen the financial burden on low income households while also potentially generating revenue for national and local government.⁷⁶

87. **However, the Committee notes the Scottish Government's stated intention of ensuring that council tax will be revenue neutral. Therefore while reform could ease the tax burden for low income households, it is not a route to generating additional revenue to fund social security. The Committee asks the Scottish Government to provide a progress update on council tax reform, in particular how the needs of low income households are being considered in developing reform proposals.**


Scottish Government position

88. We acknowledge the Cabinet Secretary's comments that the Scottish Government has no plans to make any changes to income tax rates this parliamentary session.⁷⁷

89. **Funding social security forecast spend requires planning over a longer time frame. The Fiscal Sustainability Delivery Plan sets out plans to expand the research base for Scottish Income Tax and publish a literature review on wealth taxes. Given the interest in wealth taxes from the respondents to this inquiry, the Committee asks the Scottish Government to provide an update on this work.**

Part 4: Effectiveness of devolved social security spend: reducing child poverty

Child poverty targets and the Scottish Child Payment

90. The Scottish Government's legal targets to reduce child poverty in Scotland dictate that by 2030, fewer than—
- 10% of children will be in relative poverty
 - 5% of children will be in absolute poverty
 - 5% of children will be in combined low income and material deprivation
 - 5% of children will be in persistent poverty⁷⁸
91. Respondents to the call for views were generally supportive of spending on devolved social security, and many stakeholders believe the Scottish Child Payment is of central importance when it comes to achieving the Scottish Government's child poverty reduction targets.⁷⁹
92. Submissions from CPAG and the FAI referred to a range of recent modelling by the Scottish Government and the Institute for Public Policy Research (IPPR), amongst others. This suggests that child poverty will fall from 24% in 2017/18 to around 19% to 22% by the end of the decade, partly as a result of the SCP and other Scottish social security benefits.⁸⁰
93. CPAG's report on the Cost of a Child in Scotland in 2024⁸¹ also shows that the gap between family income and the cost of raising a child to a minimum socially acceptable standard of living, is significantly narrower in Scotland than in the rest of the UK, again, in large part due to the SCP.
94. Counselling Services Glasgow reflected a common view that—
-  boosting SCP levels further is the most effective single tool available for accelerating progress towards Scotland's child poverty targets by 2030/31.⁸²

Cost effectiveness of the Scottish Child Payment

95. In its written submission, the PIC argued that the cost-effectiveness of SCP needs to be compared against alternative ways of achieving the same aim. It considered recent modelling from the FAI showing that SCP is good value compared to some alternative ways of reducing child poverty, such as via employability strategies and improved childcare. With this in mind, the organisation stated—

- ” Because the reductions now required to meet the targets are now very large, the investments required in these non-social security interventions will also have to be very large, and as a result social security and the SCP remains cost-effective in comparison.⁸³

Recipients above the poverty line

96. When the Cabinet Secretary gave evidence to the Finance and Public Administration Committee, Members referred to analysis produced by the Scottish Parliament Information Centre (SPICe) from July 2025.⁸⁴ This analysis showed that that SCP is paid not only to those below the poverty line, but also to families with below average incomes.
97. The modelling set out that 71% of children in poverty in Scotland receive SCP, and with full take-up, 95% would receive it.ⁱⁱ This used the standard definition of relative poverty, which is having a household income after housing costs below 60% of the UK median.⁸⁵
98. Universal Credit (UC) is withdrawn gradually as incomes rise so many families receiving smaller amounts of UC are above the ‘poverty line’. However these families receive the full amount of SCP.⁸⁶
99. As a result, most (59%) of the spend on SCP goes to families above the poverty line.⁸⁷

'Cliff edge' for those in receipt of the Scottish Child Payment

100. For those at the margins of eligibility for SCP, the IFS noted that the way the Scottish Government is choosing to boost incomes is "becoming a little blunt", and is creating a 'cliff edge' for less well off families with children.⁸⁸
101. In response to this concern, the Cabinet Secretary explained that, while she is aware there are calls for a taper to be introduced so families do not face a sudden drop in their income, this is not possible without the introduction of new social security systems. She added that the cost of this would also need to be investigated.⁸⁹

ii Full take-up of SCP means all children in families on Universal Credit would get SCP.

Scottish Government evaluation of the ‘five family payments’

102. The Scottish Government's evaluation of the ‘five family payments’ⁱⁱⁱ was published on 4 September 2025. Its reports were largely positive, although it did note labour market disincentives for a few parents, particularly those close to the income limit for UC.⁹⁰
103. New legislative powers in the Social Security (Amendment) (Scotland) Act 2025⁹¹ would enable the Scottish Government to create SCP as a form of ‘Childhood Assistance’ rather than being a ‘top-up’ to Universal Credit. During Bill scrutiny, the Scottish Government said they had no plans to use this to radically alter eligibility criteria, but would, in due course, use the power so that Ministers had more flexibility to make changes than is currently possible. These provisions are not yet in force.⁹²
104. In the evaluation of the five family payments, 29% of respondents who were asked “how the payments helped them with work” reported that the SCP affected their labour market participation. In cases where SCP had this impact, 12% of recipients said they stopped work or worked fewer hours, and some reported declining pay increases or diverting earnings into pension contributions, to avoid a detrimental effect on their overall household income. However, 45% said it helped with work costs for things like transport, and 12% said it enabled them to look for work or to start work.⁹³

Suggested measures to tackle child poverty

105. Key policies that respondents to the call for views advocated for included an increase in the availability of affordable housing and family support services, as well as measures to address public debt, social isolation and health inequalities. Support for mitigation of the two-child benefit cap also came through strongly in evidence.⁹⁴
106. Relatedly, the PIC is also currently considering options such as payment premiums for particular groups, ahead of providing advice to the Scottish Government for its next child poverty delivery plan.⁹⁵

JRF's Meeting the Moment report

107. JRF has modelled three policy packages mixing social security and other measures in its 2025 report, Meeting the Moment.⁹⁶ The policy package that JRF states would meet the 10% 2030 child poverty target is comprised of—
- Move parents in poverty into work at 30 or 35 hours per week (depending on the age of their youngest child) at the real living wage.

ⁱⁱⁱ The Five Family Payments are: Scottish Child Payment, Best Start Grant Pregnancy and Baby Payment, Best Start Grant Early Learning Payment, Best Start Grant School Age Payment, Best Start Foods

- Increase part-time parents in poverty at 30 or 35 hours per week (depending on the age of their youngest child) at a minimum hourly wage of the real living wage.
 - Increase SCP take-up to 100% (costs £60m).
 - Increase SCP to £40 in 2026/27, making it £43.60 in 2030/31 (costs £190m).
 - Supplement of £47 per week to families with a baby in receipt of SCP in 2026/27 (costs £60m).
 - New disability payment for low-income families with children (in receipt of SCP) set at value of lower rate of Adult Disability Payment (£76 in 2026/27) (costs £360m).
 - Supplement of additional SCP (of £40) for single parents in 2026/27 (costs £200m).⁹⁷
108. This would cost an additional £920m in SCP in addition to the costs of increasing employment (which are not estimated); however, JRF notes that increasing employment would also increase tax revenue by £410m and reduce UC spend by £500m.⁹⁸

Data gaps

109. Several witnesses emphasised that better availability and analysis of data would improve policy making, especially with regards to tackling child poverty. Gaps and areas needing improvement were widely discussed.

Evaluating the impact of interventions

110. The IFS made several points related to a lack of data on the impact of people's circumstances versus the impact of social security—
- ” [...] richer and poorer families do not differ only in how much money they have; they also differ in a range of other characteristics, such as parents' education, parents' health, household structure and how much time they spend with their children on average. All those things could be playing a role, which makes it difficult to disentangle precisely which factors will really shift the dial on those longer-term questions. It does not necessarily follow that giving those poor families more cash as opposed to other kinds of support will be particularly effective.⁹⁹
111. The organisation also made the wider point that an increase in better quality data would allow for the effectiveness of policies to be evaluated more rigorously over the long term.¹⁰⁰

Better availability and linkage of data

112. The FAI emphasised that it is not about simply reducing the poverty rate, but about outcomes for children throughout their lives. It referred to the need for improved data linkages to work this out, using sources such as tax and social security data. While the organisation recognised that making such linkages is complex because benefits are delivered by two distinct administrations, it said it is not impossible to do so. ¹⁰¹
113. The IFS commented that it has noticed that the Scottish Government charges more for data compared to the UK and Welsh Governments. It stated that, if data was instead more open, this could help generate useful research that feeds into public policy. ¹⁰²
114. Similarly, on options for evaluating the long-term impact of social security spend, the Scottish Government's evaluation of the Five Family Payments stated—
- ” A step in this direction would be to link data on people claiming Scottish benefits with socioeconomic data on the same people held by Department of Work and Pensions, HM Revenue & Customs and the National Health Service. This would make it possible to make a more objective assessment of the impact of Scottish benefits on claimants' income, employment and health. Data linkage is a key part of long-term social security policy evaluation, and exploration of data linkage is ongoing. ¹⁰³
115. On this theme, the Cabinet Secretary mentioned she is aware that the Scottish Government's Chief Statistician is exploring options for the Scottish Government to access DWP data. Following up in writing, she added that—
- ” The UK Data Sharing Team are working to streamline data sharing processes to improve access to data about Scotland, including from DWP and HMRC. ¹⁰⁴
116. The Cabinet Secretary said this data will allow the Scottish Government and relevant agencies to refine policy making and evaluate the effectiveness of particular policies. She added that the Chief Statistician has also explored with stakeholders possible "future use cases" for data sets from the UK Government that could be used to "aid whole family support". ¹⁰⁵
117. The Cabinet Secretary also explained that the Scottish Government is developing a framework for further evaluation of the impact of devolved social security benefits, and that data from sources such as "management data, population survey data, and small-scale qualitative research studies" will be triangulated with a new annual client survey to look at the impact of specific benefits across different "groups of interest". ¹⁰⁶
118. In terms of efficiencies, the Cabinet Secretary also stated in correspondence that recent access to the DWP's Children in Low Income Families (CILIF) will allow the Scottish Government to better target Pupil Equity Funding to schools, as well as improving analysis of the poverty-related attainment gap. ¹⁰⁷

Committee inquiry into the effectiveness of the Scottish Child Payment

119. The Committee highlighted the need for better quantitative data collection in June 2024, when it wrote ¹⁰⁸ to the Cabinet Secretary for Social Justice as part of its inquiry into the effectiveness of the Scottish Child Payment in reducing child poverty. At that point, evidence provided by witnesses about the impact of the SCP was generally positive; however, many were concerned by data gaps and the Poverty Alliance said it was “very hard to disaggregate the data that we have by income bands or to look at the impact on deep or persistent poverty.” ¹⁰⁹
120. JRF also noted the limitations of the Family Resources Survey (FRS), telling the Committee at the time that the “quality of the data is worryingly low”, ¹¹⁰ something it raised again when providing pre-budget evidence, stating the sample sizes for the survey are small. ¹¹¹
121. Witnesses to that inquiry also highlighted how poverty lines are essentially arbitrary, and that one advantage of the SCP is that it is also paid to people who, while above that line, are still on a low income. ¹¹²

Effectiveness of devolved social security spend: reducing child poverty: conclusions and recommendations

Child poverty targets and the Scottish Child Payment

122. The Committee acknowledges the widespread support for the Scottish Child Payment (SCP) amongst stakeholders, something that was also expressed by witnesses who engaged with the Committee during the recent inquiry into the effectiveness of SCP in reducing child poverty. ¹¹³

Recipients above the poverty line

123. The Committee is aware of analysis from the Scottish Parliament's Information Centre (SPICe) showing that SCP is paid, not only to those below the poverty line, but also to families with below average incomes. ¹¹⁴ The Committee recalls however that in its inquiry into the Scottish Child Payment witnesses described poverty lines as essentially ‘arbitrary’. ¹¹⁵ Many families who are above such arbitrary lines are still on low incomes. There is therefore a strong case for paying SCP to low-income families who are above the poverty line. The Committee asks the Scottish Government to consider whether the current design of SCP achieves the right balance in this regard. The Scottish Government would have greater flexibility over SCP design if it changed its statutory footing to being a form of ‘childhood assistance’ rather than a ‘top-up’ to Universal Credit.

The Committee therefore asks the Scottish Government when it intends to bring into force the power to create 'childhood assistance' and what scope there is for using it to improve the design of SCP.

'Cliff edge' for those in receipt of the Scottish Child Payment

124. **With regards to the 'cliff edge' associated with eligibility for SCP, we note the Cabinet Secretary's recognition that there are calls for a taper to be introduced so families do not face a sudden drop in their income.¹¹⁶ Introducing the two-child benefit mitigation payment will mean families face an even greater 'cliff edge' as they will lose both SCP and the two child limit payment when they earn over the threshold for Universal Credit. The Committee therefore asks the Scottish Government what investigation it has done on options to remove this 'cliff-edge' and for its assessment of the point at which the benefits of removing the 'cliff edge' outweigh the administrative complexity of removing it.**

Scottish Government evaluation of the 'five family payments'

125. While the Scottish Government's evaluation of the 'five family payments' was largely positive, we note the potential labour market disincentives for some recipients, particularly those close to the income limit for Universal Credit (UC).

126. **The Committee asks the Scottish Government to confirm whether its position is that the positive impact of its overall investment in families across Scotland outweighs these potential labour market disincentives. The Committee also asks the Scottish Government what actions can be taken to address these potential disincentives.**

Suggested measures to tackle child poverty

127. Reducing child poverty requires action across a very wide range of policies. The Committee asks the Scottish Government what its response is to the policy package¹¹⁷ proposed by Joseph Rowntree Foundation (JRF) to meet the 10% 2030 child poverty target, and to JRF's Meeting the Moment report more generally.

128. We acknowledge comments made by the IFS that it is hard to disentangle the impact of family circumstances and factors such as parents' education, parents' health and household structure from the impact of immediate increases in income through social security payments.¹¹⁸

129. **The Committee recognises the complexities involved. It will be important for this Committee or its successor committee to scrutinise how the Scottish Government balances these factors in its forthcoming Tackling child poverty delivery plan. Policies for improving life chances may have a less immediate impact on poverty statistics compared to social security, but we believe that, where they are based on clear evidence and implemented in a strategic way, they can be just as important to ensuring long term outcomes.**

Data gaps: Better availability and linkage of data

130. **Availability of data is essential to understanding the impact and effectiveness of devolved social security spend on reducing child poverty. We are therefore concerned by the IFS's comments that the Scottish Government charges more for data compared to the UK and Welsh Governments. ¹¹⁹ We ask the Scottish Government to provide details about its costs to access data and the reasons they are higher than elsewhere in the UK.**

131. The Committee welcomes the Cabinet Secretary's confirmation that the Chief Statistician is working with the UK Data Sharing Team to "streamline data sharing processes to improve access to data about Scotland, including from DWP and HMRC".

132. We also note that the Chief Statistician recently worked with stakeholders to build possible "future use cases" for data sets from the UK Government that could be used to "aid whole family support". As a committee, we have been concerned about the level and quality of data that is being collected over the long term to inform policy making, and we will therefore follow developments in this area with interest.

133. Access to improved data sets that measure the impact of policies over time will be especially important as successive governments and parliaments seek to analyse the impact of social security, especially with regards to tackling child poverty.

134. We welcome the Scottish Government's access to the DWP's Children in Low Income Families (CILIF), allowing it to better target Pupil Equity Funding to schools, as well as improving analysis of the poverty-related attainment gap.

Data gaps: Committee inquiry into the effectiveness of the Scottish Child Payment

135. The Cabinet Secretary will be aware of the Committee's inquiry into the effectiveness of SCP in reducing child poverty, and the conclusions and recommendations we came to as a result of that work. Whilst the Committee report was broadly positive, we did make recommendations around data quality and are therefore concerned to hear similar issues being raised as part of our pre-budget scrutiny.

136. **With regards to the Family Resources Survey in particular, we ask the Scottish Government to provide details of the progress made in working with the UK Government to address stakeholder concerns that the sample sizes are small and the data quality is too low.**

Part 5: Effectiveness of devolved social security spend: disability benefits

137. The value of disability benefits to those who receive them is well documented. However, with caseload and spend predicted to continue to rise until at least 2030,¹²⁰ we took evidence on the proportion of the Scottish Government's budget this investment accounts for.

Value of payments to recipients

138. Specific evidence on the effectiveness of disability benefits from ProBono Economics found an “average annual wellbeing improvement valued at £12,300 per person,” which is more than the cash value of disability benefits per person.¹²¹
139. Similarly, the recent independent review of Adult Disability Payment described how—
- ” If viewed as an investment in the people of Scotland there is evidence of the economic value of the wellbeing impacts of disability benefits and these significantly outweigh the financial costs associated with administering them.¹²²

Growth in disability benefit caseload and spending

140. Analysis of caseload indicates the number of people in receipt of disability benefits has risen across the UK in recent years. In Scotland, between 2020 and 2030, the number of people getting disability benefits is forecast to increase by 81%, from 575,000 to just over one million.¹²³
141. While the reasons for this are not fully understood, the SFC have said the Scottish Government's administration of ADP is contributing to the figures in Scotland, which are higher than in England and Wales, despite eligibility criteria being “largely aligned”.¹²⁴
142. The SFC went into detail about the Scottish Government's approach in its August 2025 Fiscal Update¹²⁵ —
- ” This approach includes support for people through the application process, increased promotion of the payment to increase take-up, and the process for award reviews resulting in a smaller share of people no longer receiving the payment.¹²⁶
143. As a result of the increased caseload, the SFC explained that Scottish Government spend on ADP is projected to jump from £3.6bn in 2025-26 to £5.4bn in 2030-31.¹²⁷

144. In relation to this, Age Scotland made the point that this increase should not necessarily be viewed as "overspending", and that it is instead "just spending based on what the criteria are", and is designed to fulfil intended outcomes.¹²⁸
145. The Cabinet Secretary told the Committee that the Scottish Government has undertaken work to establish what is driving demand for ADP, and that this evidence will be published "in autumn 2025".¹²⁹

Independent Review of ADP

146. Given the significance of ADP spend within the Scottish Government's programme of social security, in January 2024, the Cabinet Secretary for Social Justice appointed Edel Harris OBE to consider the activities and descriptors, the consultation process and people's experience of applying for, receiving or challenging decisions on ADP.
147. Initial priorities for change were published in November 2024, and the final report of the independent review of ADP was published in July. The adequacy of payments was outwith the scope of the review.¹³⁰

Recommendations

148. The report made 58 recommendations to which the Scottish Government is expected to respond in January 2026. The recommendations were grouped under four themes, taken from the social security charter. Recommendations included regular reporting on how ADP spending is working alongside other spending to support disabled people, and what difference it is making.¹³¹
149. In making these recommendations, the report stated—
- ” Building on great foundations and continuing to focus on a good client experience, simplifying and improving systems and processes and refreshing the eligibility criteria could make a substantial positive difference on the lives of all those who need this additional support.¹³²
150. Edel Harris was asked about her priorities for reform when giving pre-budget evidence to the Committee. In response, she referred to recommendations 41, 42, 55 and 56 from the report.¹³³ These are—
- Review eligibility criteria to make them fit for the modern world
 - Replace the '50% rule' which doesn't work for people with fluctuating conditions. (A person's difficulties must be present at least 50% of the time). Allow people to define how they manage on their worst days and the impact on other days.
 - Review the 'planning and following journeys' part of the mobility component
 - Remove the '20m rule' which she described as 'an arbitrary distance' (If a person can walk less than 20m they get the higher rate mobility component of

ADP).¹³⁴

Review periods

151. The IFS indicated that when a person's circumstances are reviewed, fewer individuals are seeing reduced awards, or having ADP stopped altogether, than was anticipated. This contributes to the increased and growing caseload and associated expenditure. Despite this, Social Security Scotland previously informed the Finance and Public Administration Committee that—
- ” There is nothing we are currently seeing that would cause us concern about the quality of reviews. [...] We believe that review process is robust.¹³⁵
152. The Scottish Government is also looking at whether the ADP review process is working as intended.¹³⁶
153. It is also important to note that eligibility for ADP is not related to employment, and Citizens Advice Scotland have found that around a quarter of those approaching them for advice about ADP are in employment.¹³⁷

Improving policy making

154. In terms of how policy making can be improved, Edel Harris said there is insufficient information available about the impact of payments on people's lives, or even on how many disabled people are living in Scotland. She added that, if the point of ADP is to provide financial support for the additional costs of disability, it would be useful to have more information on what those costs are.¹³⁸
155. Relatedly, the Committee previously commissioned research on the additional costs of disability in Scotland, which was published in March 2024. The authors of this work found at the time that—
- ” We do not believe there is an existing source of quantitative data that can provide robust enough evidence on additional costs [of disability] in Scotland, and even if this was the case, the personal nature of disabilities means that costs are likely to differ markedly between different people.¹³⁹
156. Audit Scotland has also previously said that—
- ” overall, the Scottish Government's approach to supporting disabled people is fragmented [...] the Scottish Government should assess how ADP sits within the wider system of support for disabled people. There is [...] potential missed opportunity [...] to share learning [...] with other areas of the public sector.¹⁴⁰
157. Several organisations, such as the Free Church of Scotland, the ALLIANCE and Disability Equality Scotland also recommended increasing, or at least reviewing, the adequacy of disability and carer payments. MS Scotland considered that—

- ” Recognising that children’s wellbeing is deeply connected to the economic circumstances of the adults who care for them, investing in social security for disabled adults and carers supports Scotland’s national child poverty reduction targets and broader strategic goals. ¹⁴¹

Support for specific groups

158. Another theme from the evidence received was that the design of disability benefits did not reflect the needs of people with particular conditions such as multiple sclerosis (MS), chronic pain and Premenstrual Dysphoric Disorder, and a submission from researchers at the Universities of Glasgow and West of Scotland discussed the barriers to getting ADP for those with Premenstrual Dysphoric Disorder. They said that—

- ” Despite the Scottish Government’s intention to deliver a fairer, rights-based model of devolved social security, our research shows that many eligibility criteria and regulatory structures risk reproducing inequalities that we have seen in the UK welfare benefits system. ¹⁴²

Effectiveness of devolved social security spend: disability benefits: conclusions and recommendations

Growth in disability benefit caseload and spending

159. **The Committee asks the Scottish Government to confirm it is on track to publish information in February 2026 on what is driving demand for ADP.**

Independent Review of ADP: Review periods

160. We note that Social Security Scotland has indicated that the “review process is robust” for ADP. ¹⁴³ However, we are aware that the Scottish Government’s Fiscal Sustainability Delivery Plan advised this will be investigated to ensure the policy is operating as intended and we look forward to receiving more information on this in due course.

Improving policy making

161. **Edel Harris OBE said there is insufficient information available about the impact of ADP on people’s lives, or on how many disabled people there are in Scotland. She made the point that if ADP is designed to provide financial**

support for the additional costs of disability, it would be helpful to have more information about what those costs are. ¹⁴⁴ The Committee asks the Scottish Government for details of how it will improve the information gathered on the number of disabled people in Scotland and the impact of ADP on their lives.

162. It is clear this data gap highlighted by Edel Harris is persistent, given that analysis presented to the Committee in March 2024 found there is not a "source of quantitative data that can provide robust enough evidence on additional costs [of disability] in Scotland". ¹⁴⁵

163. The Committee asks the Scottish Government to provide details of the research it has undertaken regarding how ADP fits within the wider support available for disabled people, given Audit Scotland's view that the current approach is "fragmented". ¹⁴⁶

164. Organisations including the Free Church of Scotland, the ALLIANCE and Disability Equality Scotland have recommended increasing or reviewing the adequacy of disability and carer payments. ¹⁴⁷ The Committee asks the Scottish Government to provide information on any work being carried out on this issue.

Support for specific groups

165. Several respondents to the call for views mentioned that the design of disability benefits does not reflect the needs of people with specific conditions such as multiple sclerosis, chronic pain and Premenstrual Dysphoric Disorder, and that existing regulatory structures and eligibility criteria risk "reproducing inequalities" like those that exist in the administration of UK social security benefits. ¹⁴⁸ The Committee recognises that altering eligibility criteria would impact on the Scottish budget; and that divergence from eligibility criteria across the rest of the UK may also have wider implications. We ask for the Scottish Government to provide an update to the Committee on both these areas.

Part 6: Support for Carers

Increase in eligibility

166. While not as substantial an investment as SCP and ADP, the Scottish Government's additional investment in social security for unpaid carers is still significant, and eligibility is expected to increase.
167. In terms of payments, the number of people forecast to be in receipt of support by 2030 is 120,000, a 41% increase compared with 2020, when 85,000 received payments.¹⁴⁹

Unpaid care work

168. Unlike ADP, Carer's Allowance and Carer Support Payment are only available to those with very low earnings. They also 'overlap' with certain other benefits, such as the State Pension.¹⁵⁰
169. Those in receipt of payments are therefore likely to be of working age with little to no earnings from employment, and Carers Scotland note that 60% are in poverty. This is despite the value of the care provided being estimated to be worth £15.9bn per year.¹⁵¹
170. A 2025 report by Carers Scotland and IPPR Scotland¹⁵² identified the drivers of poverty for unpaid carers as—
- ” long hours [...] which make it difficult to stay in employment; high and inescapable costs such as housing, heating, petrol and food bills; and lack of support and access to formal care services, including breaks from caring.

Adequacy

171. The Carers Scotland and IPPR Scotland report describes both social security and social care support as inadequate, and states that this lack of support impacts carers' career choices and options to undertake paid employment.¹⁵³
172. An evaluation of Carer Support Payment is due to be published in spring 2026, however, an evaluation of the Carer's Allowance Supplement was published in 2020 and found that—
- ” While carers were grateful for the payment and could identify positive impacts, they tended to say that the payment had not helped their day-to-day finances – they felt they only benefited during the months that CAS arrived.¹⁵⁴
173. Carers Scotland suggest extending SCP eligibility to include those in receipt of Carer Support Payment and Child Disability Payment. The organisation also

considers that Carer Support Payment should be increased and eligibility extended.

¹⁵⁵ This should include addressing the ‘overlapping benefits rule’, whereby a person who qualifies for more than one benefit cannot receive the full amount of both. ¹⁵⁶

174. In the longer term, Carers Scotland supports a Minimum Income Guarantee (MIG).
¹⁵⁷

Support for carers: conclusions and recommendations

Increase in eligibility

175. The forecast increase to social security payments for carers is significant. The Committee asks the Scottish Government to provide information as to the reasons for the forecast increase. In doing so it would be helpful to understand any relationship between levels of social care available and an increase in Carers Allowance; for instance carers reducing or ceasing employment and claiming Carers Support Payment.

Unpaid care work

176. Given the breadth of issues exacerbating poverty for unpaid carers identified by Carers Scotland and IPPR Scotland, ¹⁵⁸ the Committee asks the Scottish Government to provide information on how it will improve holistic support available for carers. If carers are supported to retain or increase employment, and those they care for are properly supported through, for example, improvements in social care, poverty could be reduced. This could simultaneously reduce the need for support to be provided via social security payments.

Adequacy

177. The Committee acknowledges that social security for carers in Scotland is higher than similar payments elsewhere in the UK. ¹⁵⁹ While we await evaluation of the Carer Support Payment, due to be published in spring 2026, the Committee would appreciate details of how the Scottish Government believes the adequacy of carer benefits could be improved. The Committee also requests information on any consideration the Scottish Government has made to date as to the budgetary impact of increasing carer benefits.

Part 7: Take-up rates and Minimum Income Guarantee

Social security take-up rates

178. Members explored the potential "low-cost, high-impact" changes that could be made to improve people's circumstances.
179. While most witnesses indicated there are not necessarily any easy fixes, increasing take-up of existing benefits was mentioned, and the Poverty Alliance and CAS recommended more funding for advice services, given these can signpost people to relevant benefits. ¹⁶⁰
180. Separately, JRF noted there has been a substantial decrease in families from a minority ethnic background receiving social security. The organisation said that almost half of all children living in these families are in poverty, and this therefore does not make sense. JRF added that this is something both the Scottish and UK Governments should be concerned about. ¹⁶¹

Pension Credit

181. Age Scotland said there are between 70,000 and 80,000 pensioners in Scotland who have entitlement to Pension Credit but are not claiming it. The organisation suggested awareness and anti-stigma campaigns could improve this, while also having a potentially positive impact on other areas of the budget, such as health and social care. ¹⁶²
182. Age Scotland added that the UK and Scottish Governments should work together to improve take-up rates of this benefit, given it can be a passport to other benefits administered by the Scottish Government. ¹⁶³ These include the winter heating payment and council tax reduction.
183. We note there was a 63% increase in applications for Pension Credit after July 2024, when the Winter Fuel Payment announcement was made. This resulted in 57,200 more awards across Great Britain compared with the previous 12 months. The impact of these additional applications is not yet reflected in official take-up estimates, but is expected to have had a positive effect on take-up rates. ¹⁶⁴

Scottish Government comment

184. In response to points made on take-up rates, the Cabinet Secretary said the Scottish Government has sought to reduce stigma associated with claiming benefits and that this has had a positive impact on rates overall. She noted the Scottish Government's consideration of the language it uses when discussing social security

is part of this. ¹⁶⁵

185. However, the Cabinet Secretary also mentioned her concern that a negative portrayal of social security is to some extent returning, "particularly in connection with some of the most recent UK Government welfare changes". ¹⁶⁶

Minimum Income Guarantee

186. Moving beyond the idea of boosting take-up rates for specific benefits, stakeholders such as Carers Scotland and CAS advocated for the introduction of a MIG, with the latter stating—

” A minimum income guarantee would place social security as a core component of a comprehensive system which ensures that everyone has enough to live a decent, dignified and financially secure life. ¹⁶⁷

187. The Minimum Income Guarantee Steering Group published its report ¹⁶⁸ in June 2025. The report included a proposal for initial investment of £671m. This included increasing SCP to £55 per week and lessening the impact of various aspects of UC policy, including the five week wait, in addition to mitigating the two-child benefit cap.
188. Carers Scotland said that while people often associate a MIG with increased public expenditure, it is also about reducing costs so people's incomes can go further and meet certain "minimum expectations". ¹⁶⁹

Take-up rates and Minimum Income Guarantee: conclusions and recommendations

Social security take-up rates

189. We discussed with witnesses specific changes that could be made to improve people's circumstances, and increasing the take-up of existing benefits was suggested. The Poverty Alliance and Citizens Advice Scotland (CAS) also called for increased funding for advice services, given such services can signpost people to social security they may be entitled to. ¹⁷⁰ This could be especially important for families from an ethnic minority background, given the Joseph Rowntree Foundation's (JRF) evidence highlighting a substantial decrease in this group receiving social security. ¹⁷¹ The Committee recognises the work that the Scottish Government is doing on benefit take-up, including their welcome focus on seldom heard groups, and looks forward to seeing the results of this work in increased take-up.

190. We note that in Session 5 the Social Security Committee undertook an inquiry into benefit take-up,¹⁷² and published a report in 2020. The inquiry heard evidence on reasons why people do not claim social security payments, possible solutions to this, as well as difficulties in estimating take-up. It found that while a lot of this information was already known at the time, "very little" appeared to be changing. In response, the Scottish Government recognised there remained "barriers to accessing benefits [...] which must be mitigated and overcome."¹⁷³

Pension Credit

191. **While the Scottish Government has a focus on increasing take-up of devolved benefits, there remain challenges in the two governments working together on benefit take-up. On Pension Credit specifically, we note that there are between 70,000 and 80,000 pensioners in Scotland who have entitlement to Pension Credit but are not claiming it. Age Scotland have said that the UK and Scottish Governments should work together to improve take-up rates for this.¹⁷⁴ It can be a passport to other devolved support, such as winter heating payment and council tax reduction. The Committee acknowledges that across social security policy in general both governments have been working well together at official level and hopes to see this continue. The Committee seeks an update on discussions with the UK Government on joint working on benefit take up and urges the Scottish Government to prioritise discussions with the UK Government to address this issue.**

192. We are aware there has been a big increase in applications for Pension Credit since July 2024, and we expect this to be reflected in a positive impact on take-up rates when official statistics are next released.

193. The Committee is clear that people should not be stigmatised for accessing social security. We therefore welcome the Cabinet Secretary's emphasis on the Scottish Government's consideration of the language it uses when discussing benefits, especially in terms of budgetary considerations.

Minimum Income Guarantee

194. **The Committee notes the Minimum Income Guarantee Steering Group published its report in June 2025,¹⁷⁵ and would appreciate the Scottish Government confirming when it will respond to the Group's recommendations.**

195. **We were interested in the point raised by Carers Scotland that a Minimum**

Income Guarantee can partly be met by reducing everyday costs for people,¹⁷⁶ an idea also discussed in the Steering Group's report.¹⁷⁷ It states this could be done by reducing households' outgoings for things like childcare, transport and essential items like energy, food and children's clothes. The Committee would like to know the Scottish Government's response to this, and whether it sees it as an avenue by which to reduce the need for social security spend more broadly.

Part 8: Prevention

196. Given the demand-led nature of the social security budget, the Committee considered ways to reduce spend without narrowing eligibility for benefits.

Scotland's Population Health Framework

197. Scotland's Population Health Framework was raised by the ALLIANCE as an example of public policy that could "constrain some of the growth in social security in a positive way".¹⁷⁸ The framework sets out the Scottish Government and COSLA's—

” long-term collective approach to improving Scotland's health and reducing health inequalities over the next ten years.¹⁷⁹

198. A Scottish Government official also mentioned this Framework to the Committee with regard to preventative spend, especially in relation to tackling child poverty. The official highlighted the Framework's "five prevention drivers", which are—

” prevention-focused systems; social and economic factors; places and communities; enabling healthy living; and equitable access to health and care.¹⁸⁰

Beyond social security

199. The Cabinet Secretary told the Committee that investment in social security can mitigate against the effects of poverty, therefore reducing the need for expenditure in other areas, as well as contributing to the economy via a healthier workforce.¹⁸¹

200. However, several stakeholders said the converse of this is also true, and that investment in other areas can lessen demand for social security.

201. On this theme, CAS made the point that issues should be tackled "as far upstream as possible", and that payments should not be used to "prop up failure demand". The organisation used high energy costs as an example, stating that the markets for this are broken, and that a "social tariff" would help those on low incomes or those who cannot cut back on their usage as a result of a disability.¹⁸² It added that issues can be even more acute for people living in rural areas, where the cost of energy can be even higher.¹⁸³

202. CAS also explained how it necessarily advises on a wide range of financial issues related to, for example, childcare, housing and transport. It said that in doing so, the organisation has observed that joined-up solutions to such problems are not available.¹⁸⁴

203. The PIC commented that the "rigorous pursuit of public debt" is making many people's circumstances worse.¹⁸⁵ It also noted the positive impact the availability

of childcare can have on people's lives, and that this should be viewed as "an investment in the future of our children." ¹⁸⁶

Employability

204. Improving people's access to, and ability to remain in, employment was also highlighted as a significant way to reduce social security spend.
205. JRF gave the example of the work undertaken by Fife Gingerbread to improve people's lives and finances without using benefits—
- ” Fife Gingerbread has worked with local care homes to create new shift patterns between 10 and 2 o'clock for single parents. That enables parents to take their kids to school and nursery and to work in the care homes. It also allows the people who are doing the early and back shifts to get a break in the middle of the day. That creates a better service for the people in the care homes, income for those parents and a healthier home life for those kids. It is a win-win. ¹⁸⁷
206. On employability more broadly, JRF said the response is currently "piecemeal", "messy", and insufficiently aligned with the DWP. ¹⁸⁸ The PIC also said that, although some "quite good" employment support policies exist, the No One Left Behind strategy for employability in Scotland is "not delivering" for black and minority ethnic communities or disabled people. ¹⁸⁹
207. Carers Scotland said that the Scottish Government's investment in the Carer Positive scheme, which aims to encourage employers to create a supportive working environment for carers, is welcome. However, it emphasised more could be done with regards to public commissioning, and that where employers are in receipt of public funds, they should be expected to work to boost support for carers in employment, alongside providing family-friendly and flexible working arrangements. ¹⁹⁰

Scottish Government's Tackling Child Poverty Delivery Plan

208. Providing an example of where preventative social security spend works in tandem with other investments in people, a Scottish Government official mentioned Best Start, Bright Futures, ¹⁹¹ the Scottish Government's current delivery plan for tackling child poverty. The official said that the balance of investments across this policy area covers the "three drivers of poverty reduction", which are "income from employment; the cost of living; and income from social security and benefits in kind". The official said—
- ” [...] on helping to increase incomes, we can think about parental employment support, fair work or the extra time programme; on the cost of living, there is affordable housing support, the baby box, the cost of living guarantee and free bus travel; and then there is social security. ¹⁹²

209. The official added that working out which policies are the most impactful is what drives the Scottish Government's decision making.¹⁹³

Prevention: conclusions and recommendations

Scotland's Population Health Framework

210. The Committee notes the work being undertaken as part of Scotland's Population Health Framework, and the ALLIANCE's comments that the approach to improving people's health over the long term could "constrain some of the growth in social security in a positive way".¹⁹⁴ The Committee asks the Scottish Government to provide details of the modelling done to establish whether there will be less demand for social security spend if the Framework is successful in achieving its aims.

Beyond social security

211. Comments made by Citizens Advice Scotland (CAS) and the Poverty and Inequality Commission (PIC) indicate that people face financial pressures across many areas of their lives, including from housing, transport and childcare to public debt and the high cost of energy.¹⁹⁵

212. It is clear widespread societal intervention is needed to meaningfully change people's circumstances, and we are therefore concerned by CAS's comments that joined-up solutions to the problems people face are not there.¹⁹⁶ We ask the Scottish Government to respond to this concern and whether social security spend is currently being used to "prop up failure demand".¹⁹⁷

Employability

213. The Committee is pleased to hear about the success Fife Gingerbread has had in working with care homes to create shift patterns for single parents, enabling them to work around school hours.¹⁹⁸ We would like to know whether there are any similar schemes around Scotland, and what the Scottish Government is doing to encourage the development of more of these.

214. We were concerned by JRF's comments that efforts to improve employability are "piecemeal", "messy", and insufficiently aligned with the DWP,¹⁹⁹ as well as the PIC's assertion that the No One Left Behind

employability strategy is "not delivering" for black and minority ethnic communities or disabled people.²⁰⁰ We ask the Scottish Government and the Convention of Scottish Local Authorities (COSLA) to respond to these comments, and to confirm what actions are being taken to improve employability services and initiatives across Scotland.

215. The Committee notes Carers Scotland's comments that the Carer Positive scheme²⁰¹, which aims to encourage employers to create a supportive working environment for carers, is welcome.

216. **We were interested in Carers Scotland's comments that where employers are in receipt of public funds, they should be expected to work to boost support for carers in employment, alongside providing family-friendly and flexible working arrangements.²⁰² We ask the Scottish Government and COSLA to confirm the actions they are taking to encourage and support this approach.**

Scottish Government's Tackling Child Poverty Delivery Plan

217. **We are aware the Scottish Government's Tackling Child Poverty Delivery Plan²⁰³ is designed to take a holistic approach, and we look forward to the publication of the next iteration of the plan. We are interested to understand the expected impact it will have on the Scottish Government's social security spend. We appreciate it will be scrutinised during the next parliamentary session, but any views at this time from the Scottish Government would be welcome.**

Part 9: Universal versus targeted benefits

Universality

218. Although responses to the call for views suggested the debate around universal versus targeted payments is "well-worn", several organisations provided views on the benefits, as well as the drawbacks of each approach. ²⁰⁴
219. Respondents stated the advantages of universal benefits include the removal of stigma, an increase in take-up rates and administrative simplicity. Widespread public support was also noted, as was an ability to reach those on the margins of need, or whose incomes fluctuate. ²⁰⁵
220. The main disadvantage raised was cost, alongside payments potentially going to those who do not need them. MS Scotland stated that universality—
- ” risks spreading resources too thinly. ²⁰⁶

Targeting

221. Written responses suggested that, while targeted benefits are aimed at those most in need, they tend to be more complex and expensive to administer. They also risk failing to reach all those who need support. ²⁰⁷
222. Age Scotland described difficulties associated with targeting benefits while discussing policy changes to the Winter Fuel Payment. The organisation considered that—
- ” we can miss huge numbers of people who need something by drawing sometimes quite draconian lines. [...] We don't actually have the right mechanisms at times to work out who is the most needy. ²⁰⁸

Proportionate universalism

223. Taking such considerations into account, the PIC suggested that it does not need to be a binary choice between universalism and targeting, and that these mechanisms are instead suited to different purposes. The organisation commented that—
- ” proportionate universalism suggests that targeting and universalism are instead ends of a spectrum. ²⁰⁹
224. One Parent Families Scotland (OPFS) agreed both approaches have merit, although noted some groups could benefit with more targeted spend, and that different circumstances dictate when universal and targeted application of payments is most appropriate. ²¹⁰

225. There is also a distinction to be made between targeting that is directed to those on the lowest incomes, and targeting that goes towards a specific group of people, such as ADP for disabled people.

Scottish Government position

226. During the Cabinet Secretary's appearance at the Finance and Public Administration Committee, Members discussed the affordability of universal policies, including the decision to slow the roll-out of universal free school meals by targeting the expansion to those in receipt of SCP.²¹¹
227. In response, the Cabinet Secretary noted that such policies mainly sit outside her portfolio, while commenting that—
- ” there are reasons for universalism to be in place quite rightly, and there are other policies that should be targeted. The Government has no plans to take away benefits or entitlements from people. [...] The cost of living crisis impacts on many people that aren't caught by poverty measures, and it's important that they know [...] that the government is not going to take anything away from them.²¹²
228. In explaining the Scottish Government's position with regards to universal versus targeted payments, the Cabinet Secretary emphasised that "all social security expenditure is targeted", although people might have differing ideas about how that targeting should be done.²¹³
229. In contrast, she said the universal services offered by the Scottish Government, including free prescriptions and tuition, are part of "the social contract", adding that Scotland has a "more progressive tax system".²¹⁴

Universal versus targeted benefits: conclusions and recommendations

Targeting

230. **We note Age Scotland's view that we lack the "right mechanisms at times to work out who is the most needy."²¹⁵ The Committee asks the Scottish Government to respond to this concern and provide details of work being undertaken to improve data available to inform policy making.**

Scottish Government position

231. **While the Committee acknowledges the Cabinet Secretary's comments regarding the balance of universal versus targeted payments,²¹⁶ the**

Committee would appreciate details of any modelling done by the Scottish Government on the potential impact on poverty levels if a proportion of funds for universal services were to be reallocated to those on the lowest incomes.

Part 10: UK Government policy choices

232. The significant impact of UK Government policy on the budget available to the Scottish Government via the Block Grant Adjustment (BGA) came through strongly in written evidence.²¹⁷
233. Many who engaged with the call for views discussed limitations faced by the Scottish Government, which has to choose between replicating UK Government policy or cutting the budget elsewhere, as determined by the BGA. This point was highlighted by Glasgow City Council and the Community Food Initiative, amongst others.²¹⁸
234. The cost to the Scottish Government of mitigating cuts administered by the UK Government was also raised by Social Enterprise Scotland and the PIC.²¹⁹

Personal Independence Payment (PIP) and Winter Fuel Payment

235. Recent proposals for changes to PIP and to Winter Fuel Payments were raised by a number of stakeholders as an example of how decisions made by the UK Government can impact negatively on the Scottish Government's budget and planned social security investment.²²⁰
236. In terms of Winter Fuel Payment, the reduction in BGA meant that the Scottish Government mirrored policy changes, first restricting eligibility to Pension Credit and then extending the payment to those with incomes of £35,000 or less per year.^{iv 221}
237. Even though the proposals for PIP were not included in recent legislation, some respondents, such as Parkinson's Scotland, expressed a concern that eligibility for this will be restricted in future.²²²

UNCRC (Incorporation) (Scotland) Act 2024

238. Distinct from the UK Government, OPFS noted that the Scottish Government must also consider its duties under the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024²²³ in relation to social security and delivering an adequate standard of living for children.²²⁴

Suggested improvement

239. Written evidence widely emphasised the need for good communication and

^{iv} A planned Scotland-only policy to provide £100 payment to those not eligible via Pension Credit was superseded by the policy to introduce the £35,000 income threshold.

collaboration between the UK and Scottish Governments on policy changes that could affect the other administration. ²²⁵

240. The ALLIANCE discussed uncertainty around policy for winter fuel payments and PIP as examples of where information-sharing could have been better, given proposals had led to worry amongst recipients. They recommended a more collaborative approach going forward including—

” more timely notification of changes, clarity on the budgetary consequences, and better assessment of the impacts on people affected. ²²⁶

241. The submission from Carers Scotland also noted that policies governing social security could be stabilised if both the UK and Scottish Government collaborate to—

” ease cost-of living pressures and deliver effective and preventative health and social care interventions. ²²⁷

Scottish Government view

242. The Cabinet Secretary set out explicitly that the Scottish Government would appreciate advance sight of new material related to decisions that could have implications for Scotland's social security budget, as opposed to becoming aware of changes via social media. ²²⁸

UK Government policy choices: conclusions and recommendations

Personal Independence Payment (PIP) and Winter Fuel Payment

243. The Committee is acutely aware of the impact of the UK Government's policy proposals related to PIP and Winter Fuel Payment, with a number of stakeholders raising with us the psychological impact of the announcements. ²²⁹

UNCRC (Incorporation) (Scotland) Act 2024

244. We also note the Scottish Government's duties under the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 ²³⁰ and understand the potential for this to add additional pressure to the Scottish Government's budget, especially in relation to social security, and we recognise that UK Government decisions could also impact on the Scottish Government's aims related to this.

Scottish Government view

245. **We would appreciate information on the conversations that Scottish Ministers are having with their UK counterparts to improve information sharing.**

Annexe A: Social Security Scotland benefits and forecast spend in 2026-27

Social Security Scotland benefits and forecast spend in 2026-27—

- Disability benefits for children, adults and older people. They are not related to income or whether someone works. (Child Disability Payment £639m, Adult Disability Payment £4,020m, Pension Age Disability Payment £917m, Scottish Adult Disability Living Allowance £373m).
- Carer benefits for people caring for someone who gets a disability benefit. Not available to those earning more than a certain amount. (Carer Support Payment £505m, Carer's Allowance Supplement £68m, Young Carer Payment c£1m)
- Winter payments – for disabled children, those of pension age and those on a low income (Child Winter Heating £12m, Pension Age Winter Heating £163m (after £33m payment recovery), Winter Heating Payment £30m).
- Five Family Payments – for low-income families with children. (Best Start Grants £22m, Best Start Foods £19m, Scottish Child Payment £489m),
- Two-child benefit cap payment £155m
- Funeral support payment – for those on a low income responsible for paying for a funeral. £14m.

Other devolved social security includes Discretionary Housing Payments (£100m) and Scottish Welfare Fund (£36m) administered by local authorities and Severe Disablement Allowance (£4m) and Industrial Injuries scheme (£83m) administered by the DWP. By 2026-27 case transfer of other devolved DWP benefits to Social Security Scotland is expected to be complete.

Annexe B: written and oral evidence

Written submissions from organisations that provided oral evidence

[Carers Scotland](#)

[Citizens Advice Scotland](#)

[Fraser of Allander Institute](#)

[Health and Social Care Alliance Scotland \(the ALLIANCE\)](#)

[Joseph Rowntree Foundation](#)

[One Parent Families Scotland](#)

[Poverty and Inequality Commission](#)

[Professor David Bell, Professor of Economics, University of Stirling](#)

Correspondence

[5 August 2025: Letter from the Auditor General for Scotland regarding Upcoming Publications](#)

[22 August 2025: Public Health Scotland](#)

[26 August 2025: Letter from Professor Graeme Roy regarding two reports published by the Scottish Fiscal Commission](#)

[10 October 2025: Letter from the Cabinet Secretary for Social Justice in follow up to appearance at Committee](#)

[27 October 2025: Letter from David Wallace, Chief Executive, Social Security Scotland in follow up to the Cabinet Secretary's appearance at Committee](#)

Official Report

[Official Report, 4 September 2025](#)

[Official Report, 11 September 2025](#)

[Official Report, 18 September 2025](#)

[Official Report, 25 September 2025](#)

Annexe C: Extracts from the minutes

You can read the minutes of the Committee's meetings at the Scottish Parliament website—

[Social Justice and Social Security Committee - Meetings](#)

[19th Meeting of 2025 \(Session 6\) Thursday, 19 June, 2025](#)

3. Pre-Budget Scrutiny (In Private):

The Committee considered its approach to Pre-Budget Scrutiny and agreed to consider a revised approach at its next meeting.

[20th Meeting of 2025 \(Session 6\) Thursday, 26 June, 2025](#)

1. Pre-Budget Scrutiny (In Private):

The Committee further considered and agreed its approach to Pre-Budget Scrutiny.

The Committee agreed its call for views.

[21st Meeting of 2025 \(Session 6\) Thursday, 4 September, 2025](#)

3. Pre-Budget Scrutiny:

The Committee took evidence as part of its Pre-Budget Scrutiny from—Tom Wernham, Senior Research Economist and David Phillips, Associate Director, Institute for Fiscal Studies; Mairi Spowage, Director, Fraser of Allander Institute; David Bell, Professor of Economics, University of Stirling.

Jeremy Balfour declared an interest as a recipient of Adult Disability Payment.

4. Pre-Budget Scrutiny (In Private):

The Committee considered the evidence heard under item 3.

[22nd Meeting of 2025 \(Session 6\) Thursday, 11 September, 2025](#)

3. Pre-Budget Scrutiny:

The Committee took evidence as part of its Pre-Budget Scrutiny from—Chris Birt, Associate Director for Scotland, Joseph Rowntree Foundation; Professor Stephen Sinclair, Chair, Poverty and Inequality Commission; Emma Jackson, Head of Social Justice, Citizens Advice Scotland; Edel Harris OBE, Chair, Independent Review of Adult Disability Payment.

Jeremy Balfour declared an interest as a recipient of Adult Disability Payment.

4. Pre-Budget Scrutiny (In Private):

The Committee considered the evidence heard under item 3.

[23rd Meeting of 2025 \(Session 6\) Thursday, 18 September, 2025](#)

6. Pre-Budget Scrutiny:

The Committee took evidence as part of its Pre-Budget Scrutiny from—Adam Stachura, Associate Director of Policy, Communications and External Affairs, Age Scotland; Fiona Collie, Head of Public Affairs and Communications, Carers Scotland; Allan Faulds, Senior Policy Officer, Health and Social Care Alliance Scotland (the ALLIANCE); Leah Duncan-Karrim, Policy and Influencing Lead, One Parent Families Scotland.

Jeremy Balfour declared an interest as a recipient of Adult Disability Payment.

7. Pre-Budget Scrutiny (In Private):

The Committee considered the evidence heard under item 6.

[24th Meeting, of 2025 \(Session 6\) Thursday, 25 September, 2025](#)

2. Pre-Budget Scrutiny:

The Committee took evidence as part of its Pre-Budget Scrutiny from—Shirley-Anne Somerville, Cabinet Secretary for Social Justice, Julie Humphreys, Director Tackling Child Poverty & Social Justice, James Wallace, Deputy Director, Social Justice Finance Lead, and Ian Davidson, Deputy Director, Social Security Policy, Scottish Government.

Jeremy Balfour declared an interest as a recipient of Adult Disability Payment.

3. Pre-Budget Scrutiny (In Private):

The Committee considered the evidence heard under item 2.

- 1 [Budget Process Review Group: final report](#)
- 2 [Question reference: S6W-39186](#)
- 3 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 2.](#)
- 4 [SPICe prepared meeting papers for 04 September 2025, page 15.](#)
- 5 [SPICe prepared meeting papers for 04 September 2025, page 5.](#)
- 6 [SPICe prepared meeting papers for 04 September 2025, page 9.](#)
- 7 [SPICe prepared meeting papers for 04 September 2025, page 4-5.](#)
- 8 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 6.](#)
- 9 [Fiscal sustainability delivery plan](#)
- 10 [Fiscal sustainability delivery plan, page 14](#)
- 11 [Fiscal sustainability delivery plan, page 6](#)
- 12 [Fiscal sustainability delivery plan, page 21](#)
- 13 [Fiscal sustainability delivery plan, page 21](#)
- 14 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 4.](#)
- 15 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 6.](#)
- 16 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 9.](#)
- 17 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 20.](#)
- 18 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 19 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 5.](#)
- 20 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 6.](#)
- 21 [SPICe prepared meeting papers for 04 September 2025, page 3.](#)
- 22 [SPICe prepared meeting papers for 04 September 2025, page 3.](#)
- 23 [SPICe prepared meeting papers for 04 September 2025, page 4.](#)
- 24 [Scotland's fiscal outlook: medium-term financial strategy, page 47](#)

- 25 [SPICe prepared meeting papers for 04 September 2025, page 7-8.](#)
- 26 [SPICe prepared meeting papers for 04 September 2025, page 8.](#)
- 27 [SPICe prepared meeting papers for 04 September 2025, page 11.](#)
- 28 [SPICe prepared meeting papers for 04 September 2025, page 6.](#)
- 29 [SPICe prepared meeting papers for 04 September 2025, page 6.](#)
- 30 [Guardian article 30 September 2025: Rachel Reeves to lift two-child benefit cap in November budget](#)
- 31 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 6.](#)
- 32 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 6.](#)
- 33 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 6.](#)
- 34 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 35 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 36 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 37 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 38 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 15-16.](#)
- 39 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 22.](#)
- 40 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 13.](#)
- 41 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 42 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 43 [The Social Justice and Social Security Committee. Official Report, 18 September 2025, Col 18.](#)
- 44 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 45 [Finance and Public Administration Committee meeting on 16 September, Col 73](#)
- 46 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 47 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 18-19.](#)

- 48 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 5.](#)
- 49 [SPICe prepared meeting papers for 11 September 2025, page 2](#)
- 50 [Fiscal sustainability delivery plan](#)
- 51 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 18.](#)
- 52 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 19-20.](#)
- 53 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 19-20.](#)
- 54 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 19-20.](#)
- 55 [27 October 2025: Letter from David Wallace, Chief Executive, Social Security Scotland in follow up to the Cabinet Secretary's appearance at Committee](#)
- 56 [27 October 2025: Letter from David Wallace, Chief Executive, Social Security Scotland in follow up to the Cabinet Secretary's appearance at Committee](#)
- 57 [27 October 2025: Letter from David Wallace, Chief Executive, Social Security Scotland in follow up to the Cabinet Secretary's appearance at Committee](#)
- 58 [The Social Justice and Social Security Committee. Official Report, 18 September 2025, Col 18.](#)
- 59 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 19.](#)
- 60 [Finance and Public Administration Committee meeting on 16 September, Col 73](#)
- 61 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 62 [The Social Justice and Social Security Committee. Official Report, 11 September 2025, Col 16.](#)
- 63 [Written submission: Poverty and Inequality Commission](#)
- 64 [The Social Justice and Social Security Committee. Official Report, 18 September 2025, Col 20.](#)
- 65 [The Social Justice and Social Security Committee. Official Report, 18 September 2025, Col 20.](#)
- 66 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 25.](#)
- 67 [The Social Justice and Social Security Committee. Official Report, 11 September 2025, Col 15.](#)

- 68 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 24.](#)
- 69 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 24-25.](#)
- 70 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 25.](#)
- 71 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 35.](#)
- 72 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 16.](#)
- 73 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 16-17.](#)
- 74 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 75 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 25.](#)
- 76 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 25.](#)
- 77 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 16-17.](#)
- 78 [Scottish Government's child poverty targets](#)
- 79 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 80 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 81 [CPAG report: The Cost of a Child in Scotland in 2024](#)
- 82 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 83 [Written submission: Poverty and Inequality Commission](#)
- 84 [Finance and Public Administration Committee meeting on 16 September, Col 73](#)
- 85 [SPICe prepared meeting papers for 25 September 2025, page 9](#)
- 86 [SPICe prepared meeting papers for 25 September 2025, page 9](#)
- 87 [SPICe prepared meeting papers for 25 September 2025, page 9](#)
- 88 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 23.](#)
- 89 [The Social Justice and Social Security Committee. Official Report, 25 September 2025, Col 10.](#)
- 90 [Five Family Payments: evaluation](#)

- 91 [Social Security \(Amendment\) \(Scotland\) Act 2025](#)
- 92 [Social Security \(Amendment\) \(Scotland\) Bill Stage 1 Report](#)
- 93 [Five Family Payments: evaluation](#)
- 94 [Pre-Budget Scrutiny – SPICe prepared Call for Views Summary](#)
- 95 [Written submission: Poverty and Inequality Commission](#)
- 96 [JRF: Meeting the Moment report](#)
- 97 [JRF: Meeting the Moment report](#)
- 98 [JRF: Meeting the Moment report](#)
- 99 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 13.](#)
- 100 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 17.](#)
- 101 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 16.](#)
- 102 [The Social Justice and Social Security Committee. Official Report, 04 September 2025, Col 11.](#)
- 103 [Five Family Payments: evaluation](#)
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