



## Eradicating Child Poverty

### Introduction

This session will consider progress towards the child poverty targets and plans for the next child poverty delivery plan. The Committee will hear from:

- Shirley-Anne Somerville, Cabinet Secretary for Social Justice
- Julie Humphreys, Director Tackling Child Poverty
- Ann McKenzie, Unit Head, Tackling Child Poverty Policy Unit

### Background

#### Child Poverty Targets Statistics

The [Child Poverty \(Scotland\) Act 2017](#) set out targets for four different measures of child poverty, each with interim targets for 2023-24 and a final target to be reached in 2030-31. The targets are measured using child poverty statistics which are published annually in March 12 months after the end of the financial year to which they relate – with figures for 2023-24 published in March 2025.

The statutory targets are:

- **Relative poverty.** Proportion of children living in households with equivalised incomes below 60% of the UK median (middle) income in the current year. (Interim target: 18%, final target 2030 10%).
- **Absolute poverty** Proportion of children living in households with equivalised incomes below 60% of the median UK income in 2010-11, adjusted for inflation. Interim target 14%. Final target 5%.
- **Persistent poverty** Proportion of children who have lived in relative poverty in three or more of the last four years. Interim target 8%. Final target 5%.
- **Low income and material deprivation** – proportion of children in households with equivalised income below 70% of the median UK income and going without certain basic goods and services. Interim target 8%. Final target 5%.

Equivalised Income is a standard methodology whereby household income is recalculated to take into account differences in household size and composition. For example, larger households are likely to need a higher income to achieve the same standard of living as smaller households. For detail on how it is calculated see this [briefing from the DWP](#).

## **Child Poverty Delivery Plans and Progress Reports**

The Child Poverty (Scotland) Act 2017 requires the Scottish Government to publish three delivery plans. The [first covered 2018-22](#), the [second 2022-26](#) and the third will cover 2026-30. The third plan must be published before April 2026.

The Scottish Government must publish annual progress reports within three months of the financial year end. The progress report for 2024-25 is therefore expected in June. This year, that progress report will also include an explanation of why the interim targets have been missed.

The Act requires the Scottish Government to consult stakeholders, including the Scottish Parliament on the development of each plan. To this end the Cabinet Secretary [wrote to the Committee on 25 February](#) asking the Committee for its views on the next plan.

The Act also sets out requirements for inclusion in the delivery plan. These include setting out the measures planned, how they will contribute to meeting the targets and the financial resources required. The full requirements are set out in an annex to this paper.

The Act gives the Poverty and Inequality Commission a role in advising on the plans and on scrutinising progress each year. Ahead of the last plan, [in 2022, the Commission made eleven recommendations. Key themes in those recommendations included:](#)

- Deliver action at a greater pace and scale and with significantly higher levels of investment
- Child poverty has to be at the core of design and delivery of a wide range of policies,
- A stronger focus on evidence, implementation and joining up policies
- Further action on social security, employment and housing

## **Previous Work by the Committee**

The Committee's work on child poverty has included:

- Child poverty delivery plan 2022-2026 – [evidence session on 21 April 2022](#).
- [Inquiry into child poverty and parental employment](#) – [report](#) and [response from the Scottish Government](#)
- [Mini-inquiry on how effective the Scottish Child Payment is in reducing child poverty](#) – [letter to the Cabinet Secretary for Social Justice](#) and her [response](#)

- [Post-legislative scrutiny of the Child Poverty \(Scotland\) Act 2017 - report and response from the Scottish Government](#)

Key themes from this work include:

- The **wide range of policies** that impact on child poverty. In particular, the parental employment inquiry highlighted the role of childcare, which stakeholders considered was a major barrier. Other relevant policy areas included: education and training for adult returners, public transport and supporting family friendly and flexible working.
- **Pace of change.** The Committee heard concerns about the pace at which employability programmes were delivering for parents – particularly after budget cuts in 2022. In its Post Legislative Scrutiny, the Committee recognised the importance of the Scottish Child Payment but also commented that: “change of an even bigger scale needs to happen, as we are still some way from meeting the targets.”
- **Difficulties in getting robust data.** Stakeholders responding to the mini-inquiry on the Scottish Child Payment emphasised qualitative data on its positive impact while noting that, at that point, the impact wasn't yet clear in the child poverty statistics. It was noted that child poverty statistics for single years can be quite volatile and the response rate across a range of government surveys have been falling.
- The **positive impact of statutory targets** for tackling child poverty. The Committee reported that: “The Act and its measures have definitely served to focus minds and resources and kept the goal of reducing child poverty high on the agenda at national and local levels.”

The Scottish Government provided detailed written responses to each of the above pieces of work. For example, on the above main themes, responses included the following:

- On the wide range of policies required, the Scottish Government noted that “a sustainable exit from poverty will never be just about securing and retaining a job, and that is why we are taking much wider action to tackle poverty” highlighting investment in affordable homes, free school meals, the attainment gap and SCP. ([Response to employability inquiry, January 2024](#))
- On scaling up employability the Scottish Government said that: “In terms of achieving the scaling up of support, we intend to learn from, and build on the activity so far, supporting wider implementation of approaches that are delivering positive outcomes for parents. For example: • embedding peer support approaches, recognising the positive impacts this can have on confidence of parents accessing support. • working to utilise existing service touch points more effectively, with the aim of increasing signposting and referrals to employability where this would benefit parents engaged with other public services.” ([Response to employability inquiry, January 2024](#))

- The Scottish Government expects the impact of the SCP to be clearer in the 2023-24 statistics. An evaluation of SCP is due to be published in summer 2025. ([Letter July 2024](#)). The [response to the Post Legislative Scrutiny Inquiry](#) set out how: “The Scottish Government will continue to engage with DWP and the other devolved administrations to share learning and to consider what practical steps could be taken to improve survey response rates. Specifically, the Scottish Government will review the next set of statistics to ensure that receipt of Scottish Child Payment is fully reflected in the figures.”
- On the pace and scale of change the Scottish Government has said that “we are committed to building upon the considerable action taken to date and to driving further progress at the pace and scale required to meet the 2030 targets” ([Response to post-legislative scrutiny, March 2025](#))

## **Submissions Received**

The Committee received written submissions from the Child Poverty Action Group, Joseph Rowntree Foundation. Aberlour and Homestart.

Policy recommendations for the third delivery plan included:

### **Social Security and other payments**

- Increase the Scottish Child Payment. CPAG recommend at least doubling the SCP and closing eligibility gaps. JRF suggested that increases could target specific groups – such as those in receipt of disability payments.

The Committee also met parents participating in the ‘Changing Realities’ project. Their main priority for change was to increase the Scottish Child Payment.

- Some families would get UC if two child limit was not in place. Scottish Government needs to review how to assist these families in its mitigation of the two child limit (CPAG)
- Mitigate the ‘young parent penalty’ in Universal Credit (CPAG)
- Free school meals to all primary pupils before 2030 (CPAG)
- Increase eligibility and value of the school clothing grant (CPAG)

### **Housing**

- Increase funding for affordable housing (CPAG)

### **Childcare**

- Expand free childcare. (JRF, CPAG)

CPAG recommend working towards 50 hours a week from 6 months of age and considering where there are gaps in the help with childcare costs provided under Universal Credit (CPAG).

JRF is looking at a contributions based childcare system.

### **Fair work and employability**

- Incentivise fair work using procurement powers, tax and the Real Living Wage (CPAG)
- Fund independent organisations to provide fair work support to businesses (JRF)
- Increase employability support for parents (CPAG, JRF, Homestart, Aberlour)
- Aberlour recommend “a long term strategy for building community capacity and meaningful pathways into work.”

### **Other areas raised**

Homestart recommend learning from the Third Sector and providing it with sustainable funding. The submission also emphasises the wide range of policies that can impact on reducing poverty and recommends not just focusing on increasing incomes.

Aberlour recommend tackling public debt by legislating to protect the poorest and most disadvantaged from the worst effects of public debt recovery, guide local practice on what works to alleviate the impact of public debt and alignment with ending child poverty, keeping the promise and equally safe.

Homestart and Aberlour emphasise the benefits of holistic family support, through implementing the Promise and Whole Family Wellbeing Fund.

## Themes for discussion

### Theme 1: Trends in Child Poverty

The Scottish Government has missed the statutory interim targets on child poverty for 2023/24.

The longer term trend is that relative child poverty has been broadly stable in recent years. The Scottish Government's [child poverty summary](#) describes how:

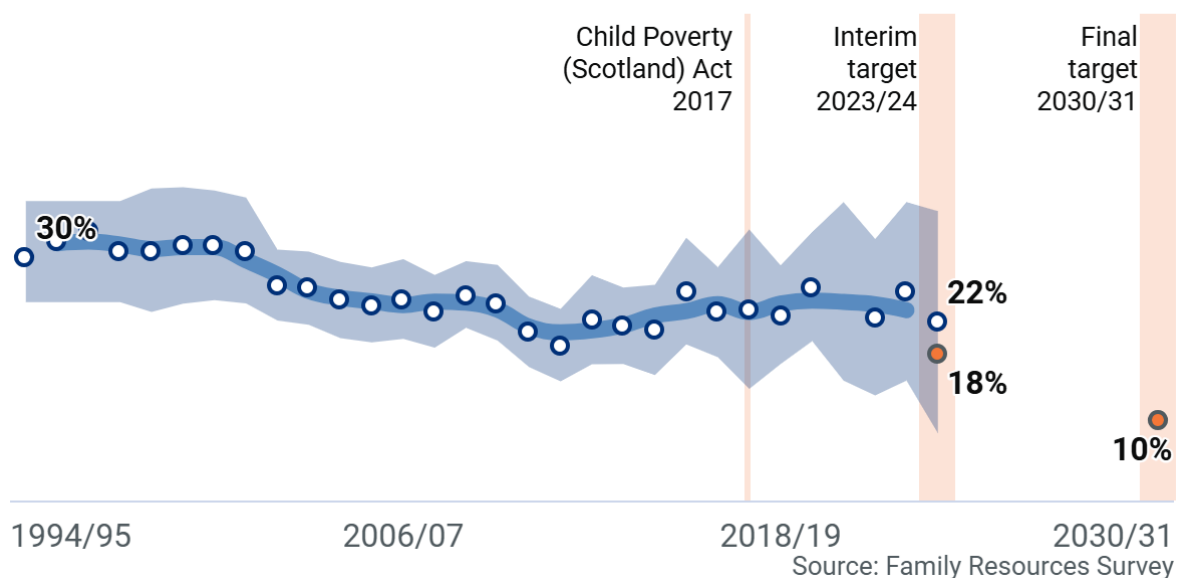
“relative and absolute child poverty fell between 1994/95, when data collection began, and 2011/12. Since then, relative child poverty gradually increased a little for a few years, but in recent years, both relative and absolute child poverty have shown little consistent change, with the most recent levels above the relative and absolute interim targets.”

The four charts below are taken from the [Scottish Government's Child Poverty Update](#) and show trends in the four child poverty measures. They show poverty in 2023-24 as:

- Relative poverty: 22% (target 18%)
- Absolute poverty: 17% (target 14%)
- Low income and material deprivation: 9% (target 8%)
- Persistent poverty: 23% (target 8%)

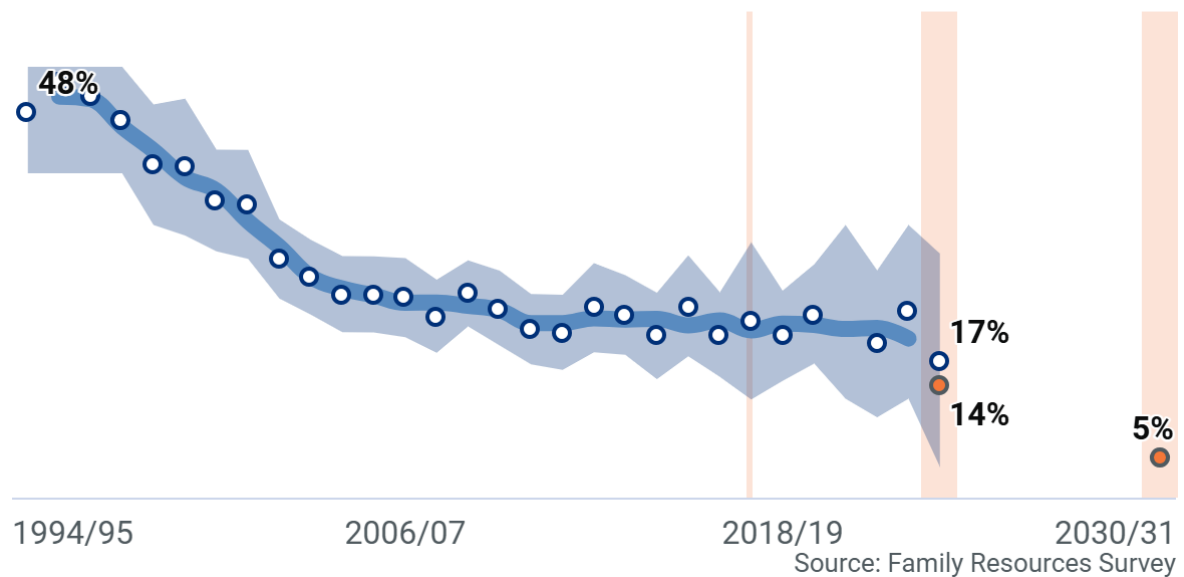
#### Relative poverty

Measures low income relative to the rest of society



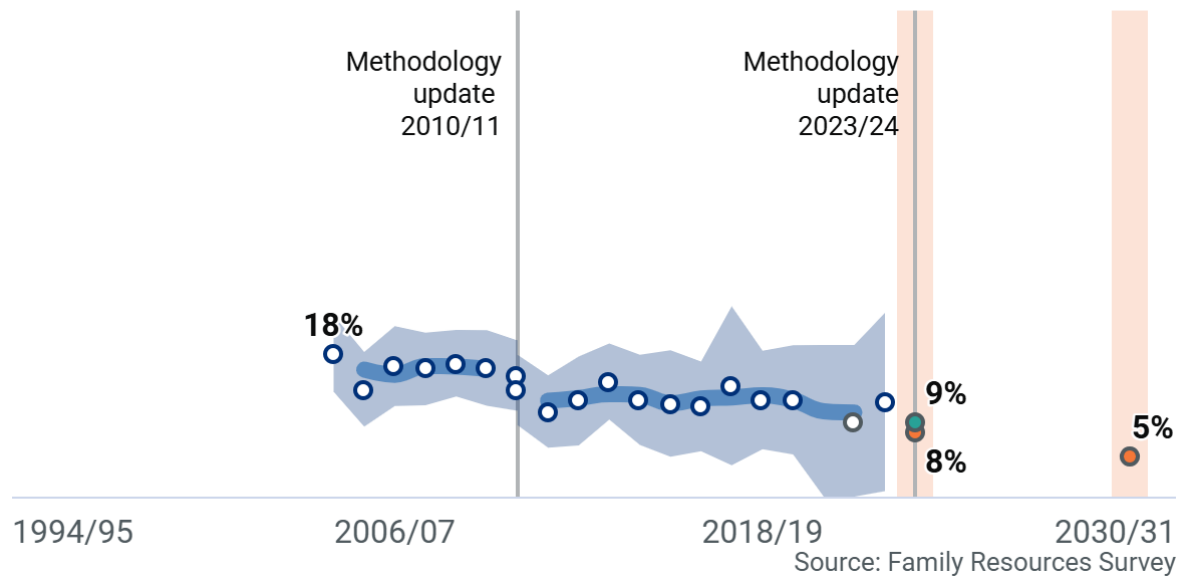
## Absolute poverty

Measures low living standards relative to 2010/11



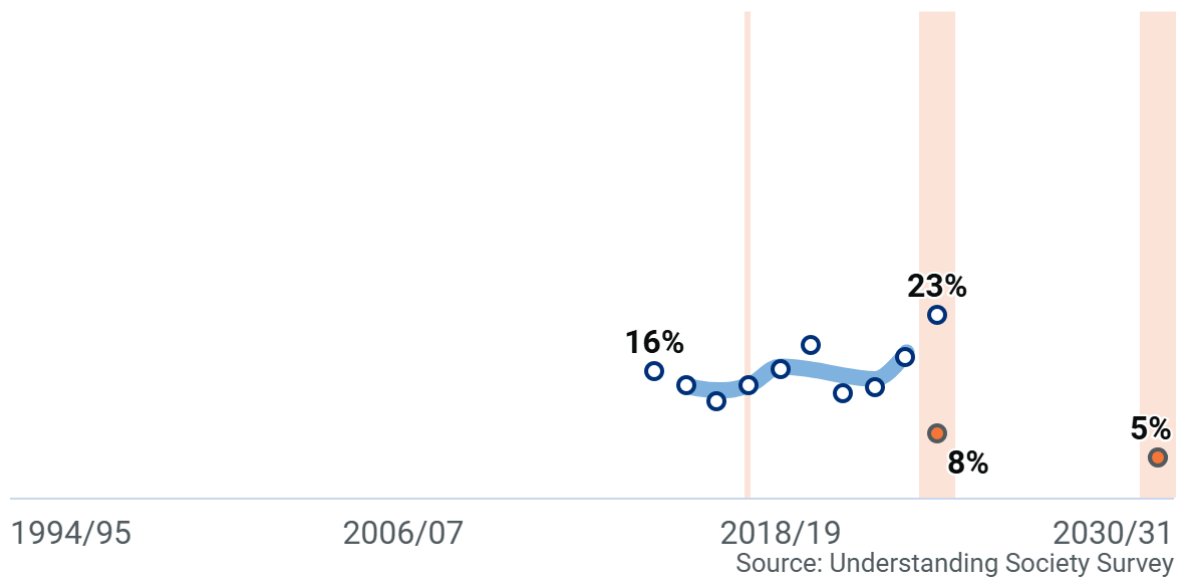
## Low income and material deprivation

Measures if unable to afford basic necessities



## Persistent poverty

Measures if in poverty for several years



## Priority Groups

The Scottish Government has identified six priority groups. The trends in relative child poverty in these groups are set out below. For all groups, except households with a disabled member, poverty is higher in 2021-24 than it was in 2011-14.

**Table 1: child poverty trends by priority group**

	<b>baby under 1</b>	<b>mother under 25</b>	<b>disability</b>	<b>ethnic minority</b>	<b>lone parent</b>	<b>3+ children</b>
<b>2011-14</b>	27%	46%	30%	33%	31%	26%
<b>2012-15</b>	28%	49%	30%	30%	32%	28%
<b>2013-16</b>	32%	42%	29%	29%	35%	30%
<b>2014-17</b>	30%	51%	29%	30%	39%	31%
<b>2015-18</b>	32%	55%	30%	34%	40%	32%
<b>2016-19</b>	31%	[u]	30%	36%	38%	30%
<b>2017-20</b>	34%	[u]	29%	38%	38%	32%
<b>2018-21</b>	34%	[u]	28%	38%	39%	31%
<b>2019-22</b>	[u]	[u]	28%	39%	38%	34%
<b>2020-23</b>	[u]	[u]	27%	43%	38%	38%
<b>2021-24</b>	35%	[u]	27%	37%	36%	41%

Source: [Scottish Government child poverty analysis](#). [u] sample size too small for robust estimate.



## **Policy impact on trends**

The Scottish Government has [published updated modelling](#) on the impact of Scottish Government and UK Government policies on child poverty. This found that:

“Scottish Government policies are estimated to keep 70,000 children out of relative poverty in 2025-26, with relative child poverty seven percentage points lower than it would be without these policies in place. This impact grows over time to reach 10 percentage points (100,000 children) by 2028-29.”

The policies modelled are: Free School Meals; School Clothing Grant; Council Tax Reduction (including water and sewerage discount); Discretionary Housing Payments (bedroom tax and benefit cap mitigation); Carers Allowance Supplement; Best Start Grant; Best Start Foods; Scottish Child Payment; employability services; and mitigation of the two-child limit.

CPAG’ submission states that:

“The fall in child poverty captured in the latest official statistics adds to existing evidence that Scottish Government policies are working to substantially reduce child poverty.”

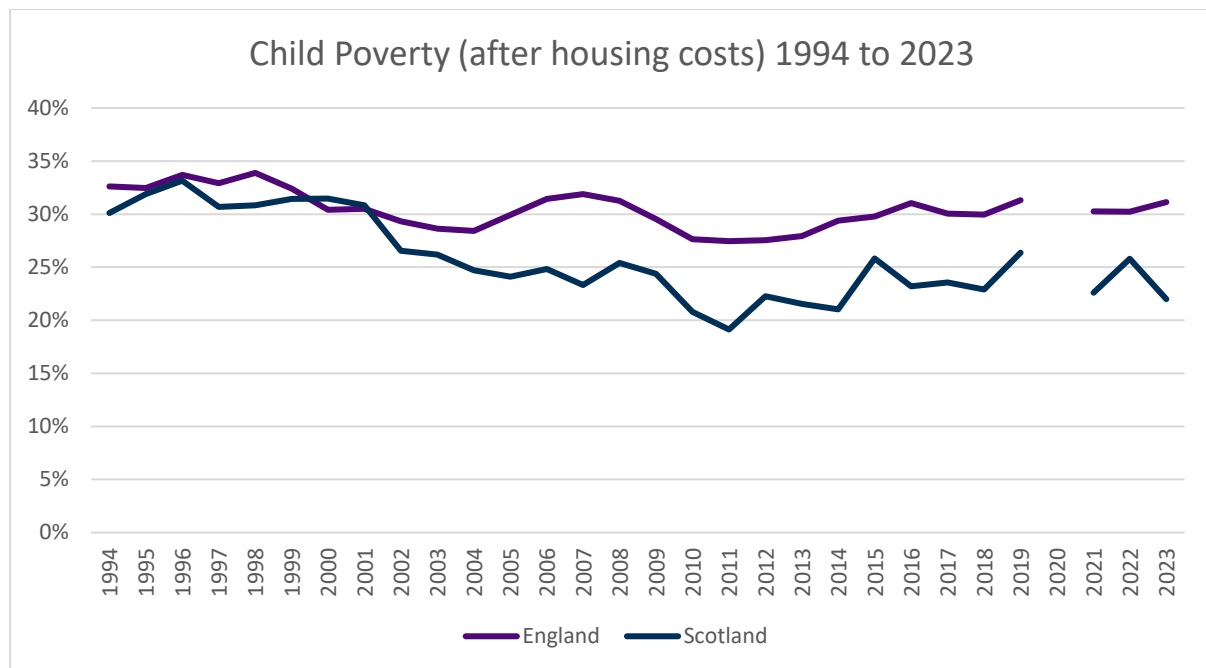
## **Trends in England and Scotland**

The chart below shows how, since around 2000, child poverty has been lower in Scotland than in England. In their written submission the Joseph Rowntree Foundation emphasise the role of housing costs in explaining this difference:

“the main difference between the child poverty rates in Scotland (and Northern Ireland) and England and Wales is comparatively lower housing costs. Although we predict, [...] that the gap between Scotland and England and Wales will widen due to the social security policies of the Scottish Government (to around 10 percentage points by 2029). Clearly this shows that government policy can have a positive effect but the comparison should be taken with a pinch of salt.”

CPAG’s submission states that:

“The gap between family income and the cost to raise a child to a minimum socially acceptable standard of living is narrower in Scotland than in the rest of the UK, in large part due to investment to raise income through social security.”



Source: StatXplore. The gap in data is due to COVID-19 impacting data collection.

### Members may wish to discuss:

1. The Scottish Government's child poverty summary describes how: "in recent years, both relative and absolute child poverty have shown little consistent change". What is the Scottish Government's explanation for this trend?
2. What is the Scottish Government's assessment of the extent to which the overall trend in child poverty has been affected by its own policies?
3. To what extent are trends in child poverty affected by factors outwith the Scottish Government's control?
4. The rate of persistent poverty is furthest from target (23% compared to a target of 8%). Why is this the case and will this be a focus for the next delivery plan?

## Theme 2: Lessons learned from first two delivery plans

### First delivery plan 2018-22

The first delivery plan, '[Every Child Every Chance](#)' covered 2018-2022. It set out the approach of focusing on:

- 'priority families' – lone parents, families with a disabled adult or child, young mothers, minority ethnic families, families with a child under 1 and larger families with three or more children.
- the 'three main drivers of child poverty' (income from work, cost of living and income from social security)

- preventative action – including a focus on quality of life and partnership working.

The plan included a large number of policies including funding for employability, promotion of ‘fair work’ and exploring approaches to after school and holiday care. However the ‘flagship’ policy was the introduction of the Scottish Child Payment.

## **Second delivery plan 2022 - 26**

The second plan, [Best Start Bright Futures](#) continued the same focus on priority families, the ‘three main drivers of child poverty’ and preventative action. There was recognition that:

“No one action in isolation can make the change needed. It is the cumulative impact of action across sectors, by all partners, in all parts of Scotland, which will make the difference for children and families.”

The plan therefore included a wide range of over 100 policies, organised around three themes:

- providing the opportunities and integrated support parents need to enter, sustain and progress in work
- maximising the support available for families to live dignified lives and meet their basic needs
- supporting the next generation to thrive

Key measures included increasing the Scottish Child Payment to £25 per week by the end of 2022 and “taking steps to significantly scale up employment support for parents with the aim of supporting 12,000 parents to ultimately enter and sustain employment.”

## **Commentary on delivery plans and progress**

In their report on the 2023-24 progress report the [Poverty and Inequality Commission](#) said that:

“Limited progress has been made towards meeting the child poverty targets over the last year. The most substantial progress can be seen in raising income from social security, with increased take-up of the five family payments, including the Scottish Child Payment. This is very welcome and shows what can be achieved when there is commitment to, and funding for, significant change, and action is clear and focused.

Progress in other areas is slow or not evident at all, and we are seeing the impact of budget cuts, or the failure to invest sufficient additional funding, in some of the key commitments in Best Start, Bright Futures, including in the areas of employability, childcare and affordable housing.”

**Members may wish to discuss:**

- 5. When preparing the next delivery plan, what lessons can be drawn from the first two plans? What worked well and what worked less well in terms of the approach (such as identifying priority families) and the actual policies included (such as increasing the Scottish Child Payment)?**
- 6. In the second delivery plan there was a focus on tackling poverty through work. What challenges emerged in this area, and how have these been addressed?**

### **Theme 3: Evidence base**

#### **Scottish Child Payment evidence of impact**

Stakeholders responding to the Committee's mini-inquiry on the Scottish Child Payment emphasised qualitative data on its positive impact while noting that, at that point, the impact wasn't yet clear in the child poverty statistics.

Since then, the [Scottish Government's cumulative impact assessment](#) notes that the impact of SCP can be seen in the latest poverty statistics. When they modelled removing SCP from the incomes of households that are counted as receiving it and then recalculated the relative child poverty rate they found: "the relative child poverty rate was four percentage points lower than it would have been without SCP in place."

During the Committee's mini-inquiry on SCP it was noted that child poverty statistics for single years can be quite volatile and the response rates across a range of government surveys have been falling. The submission from JRF refers to improvements the DWP has planned to the quality of the Family Resources Survey and the Scottish Government is publishing an evaluation of SCP this summer.

In their submission the CPAG recommended that :

"As there are lags in what quantitative data can reveal, it is also important to use robust qualitative evidence bases and listen to the voices of those with lived experience."

#### **Developing the evidence base on childcare expansion**

One area where there has been focus on building an evidence base is in childcare. The Scottish Government has funded a range of work to explore how further expansion of childcare would work. The [2023-24 progress report](#) gave examples, including:

- Early Adopter Communities (Dundee, Clackmannanshire, Glasgow, Inverclyde, Fife and Shetland) providing after school and holiday childcare.

- Pathfinders in Clackmannanshire, Dundee and Glasgow looking at integrated public services, including childcare.
- Scottish Football Association extra time programme
- Mapping current provision and working with stakeholders to identify key challenges for further expansion.
- Scottish Childminder recruitment pilots

### **Fairer Future Partnerships**

[Fairer Future Partnerships with local authorities](#) “aim to reduce child poverty through public sector reform approaches” testing locally determined approaches based on local needs and assets”.

These were initially developed as ‘Pathfinders’ in Dundee and Glasgow and the Family Wellbeing Partnership in Clackmannanshire. In [2024 five further partnerships were announced](#): Aberdeen, East Ayrshire, North Ayrshire, Inverclyde and Perth and Kinross. This is intended to be a rolling programme with further local authorities added over time. The [Programme for Government](#) announced a further three local authorities: Shetland, North Lanarkshire and Fife.

The written submissions from Homestart and Aberlour emphasise the role of ‘place based’ approaches to tackling child poverty. For example, Aberlour describe their work with the Wise Group:

“Alongside the Wise Group, Aberlour is developing an approach that builds on the evidence of what works and the impact of existing investment through joined-up, person centred approaches that build resilience, self-worth and opportunity.” [...] We believe that through such collaboration we can collectively tackle child poverty by working alongside families and in communities across Scotland to create sustainable routes out of poverty.”

Similarly, the submission from Homestart emphasises the need to take a wide view of the full range of services that can impact poverty.

“Organisations like Home-Start that improve parental capacity and early childhood relationships as their primary focus, also play a major role in delivering outcomes that can improve access to employment and reduce poverty.”

They also recommend taking a wide view of the impact that a range of public services and amenities can have:

“For example, access to free, or affordable, family friendly spaces like parks, libraries, museums or swimming pools are not anti-poverty tools, but by improving connectivity and community among parents and children it will improve their mental health and wellbeing and help improve parents’ ability to increase their income.”

## **Cumulative impact assessments**

The Scottish Government's cumulative impact assessment has modelled the impact of the following Scottish Government policies.

Free School Meals; School Clothing Grant; Council Tax Reduction (including water and sewerage discount); Discretionary Housing Payments (bedroom tax and benefit cap mitigation); Carers Allowance Supplement; Best Start Grant; Best Start Foods; Scottish Child Payment; employability services; and mitigation of the two-child limit.

Modelling suggests that these policies will result in relative child poverty being ten percentage points lower in 2029-30 than it would have been without them. The results are modelled estimates and as such are subject to a degree of uncertainty.

It's worth noting the tackling child poverty delivery plans include a much longer list of policies, but most are not easily modelled. For some of these, evidence can be gleaned from qualitative evidence and the results of pilots.

The submission from CPAG states that the next delivery plan:

“needs to be underpinned by a robust cumulative impact assessment setting out how actions will stack up to meet the 2030 targets.”

### **Members may wish to discuss:**

- 7. How has the approach to gathering evidence of impact evolved over the first two delivery plans?**
- 8. What plans are there to further develop cumulative impact assessments to include a wider range of policies so that there is a greater overlap between the policies modelled and the policies included in the delivery plan?**
- 9. How has the evidence base on further childcare expansion improved following the range of pilot and ‘test-and-learn’ approaches taken over the second delivery plan? What further information is needed before a Scotland-wide policy can be developed?**

## **Theme 4: Third Delivery Plan 2026-30 strategic aims**

The Scottish Government is currently consulting stakeholders on its third delivery plan. This is due to be published by April 2026 and will set out action towards meeting the final targets by 2030. In a [letter to this Committee on 25 February](#) the Scottish Government set out the following four strategic aims:

- **Increasing earned incomes by supporting and providing opportunities for parents and carers, to enter, sustain and progress in work.** This

includes through the likes of employability support and the provision of essential infrastructure such as childcare and transport.

- **Reducing the costs of living and maximising incomes from social security to allow families to live dignified lives and meet their basic needs.** This includes through the likes of social security, affordable homes, and advice services.
- **Delivering holistic and whole family support to improve outcomes and wellbeing and enable families to better engage with other services that directly increase their incomes.** This includes through action focused on preventing families falling into poverty and wider community-based support.
- **Supporting children and young people to reach their full potential and to break the cycle of poverty in the longer term.** This includes through the likes of early years support, education, and post-school transitions

**Members may wish to discuss:**

- 10. The first two delivery plans were not sufficient to meet the interim targets. How will the Scottish Government change its strategic approach for the third delivery plan?**

## **Theme 5: Scale of action and investment**

The letter from the Cabinet Secretary recognises the need for the next delivery plan to:

“enable progress to be delivered at sufficient pace and scale for the targets to be met.”

This is a common theme in the written submissions and previous commentary. In their report on the 2023-24 progress report the [Poverty and Inequality Commission](#) said that:

“Meeting the 2030 targets will require transformational change in relation to all the drivers of poverty. While some good work is taking place, this is not at the scale necessary to deliver the transformation required. In addition, existing commitments, such as the expansion of early learning and school age childcare, employability support, and the Affordable Housing Supply Programme, have been put at risk by a lack of funding needed to deliver them, and in some cases funding reductions.”

Similarly, in their written submission the JRF said that:

“The next delivery plan needs to have actions that aspire to meet the child poverty reduction targets. Neither of the previous plans did.”

[...]



“The Plan also needs to be more focused on the big leavers that will impact on child poverty levels. It is more difficult for the Scottish Government and its partners to deliver on such a broad plethora of actions as was in Best Start Bright Future”.

[...]

“changes are required at scale and at a scale we are yet to see from the Scottish Government”

CPAG comment that:

“the wider policy package set out in the current child poverty delivery plan falls far short, even if it were fully funded and delivered, of what is needed to meet the statutory targets.”

### **Scottish Child Payment**

The written submissions supported significant increases the Scottish Child Payment.

The Scottish Child Payment is currently £27.15 per week. It [costs £471 million this year](#) and Scottish Government [modelling suggests](#) relative child poverty is 4 percentage points (40,000 children) lower as a result.

The payment is forecast to rise to £29.70 a week by 2029-30 and cost £515 million that year.

CPAG state that:

“as a proven and effective policy intervention, the Scottish Child Payment must be at least doubled over the course of the next delivery plan”

They refer to modelling by IPPR suggesting this would reduce child poverty by a further 4 percentage points.

One of the main suggestions from parents from the ‘Changing Realities’ project that Committee members met, was to increase the Scottish Child Payment and a recent [campaign in the Herald](#) newspaper, along with 23 charities, supported increasing the SCP to £40 per week.

JRF also support increases, although they also suggest there may be scope for targeting:

“The next plan could for example, target payments for particular groups (for example an additional payment to disabled people in receipt of Adult or Child Disability Payment.”

In April, the JRF published a report on the 80,000 [children in Scotland who are in very deep poverty](#). [Analysis from SPICe](#) (2024) showed that the Scottish Child Payment is targeted on those below average incomes rather than only those in poverty or deep poverty.



In an interview with the Herald (30 April) the First Minister said that further increases to the Scottish Child Payment were not currently planned, arguing it would encourage families not to work. The submission from CPAG disputes this, saying:

“Scottish Government analysis concluded that the payment is not currently negatively affecting labour market outcomes at scale in the economy and we are not aware of any evidence that this picture would change substantively if Scottish child payment were increased.”

### **Two child limit**

The Scottish Government is also committed to mitigating the two child limit which the [Scottish Fiscal Commission](#) forecast will cost £155 million in 2026-27 rising to £198 million in 2029-30. [Scottish Government modelling](#) suggests that the impact on the relative child poverty rate will be two percentage points in 2026-27, representing 20,000 children.

### **Other large scale investment**

JRF emphasise the need for:

“Significant additional investment, not just on social security.”

Other large scale investment discussed in the submissions includes childcare, affordable housing and employability.

For example, JRF refer to their plan for a contributions-based childcare system and the need for council tax reform. CPAG’s submission recommend working towards 50 hours per week of childcare.

[The Fraser of Allander Institute](#) has outlined a policy package that would meet the 2030 targets and cost around £4.6 billion to £4.9 billion a year.

“based on policy currently in place and no other policy changes, the gap between current poverty levels and the statutory target for relative poverty is around 11 percentage points. The recently announced decision to mitigate the two-child limit in Scotland will reduce the gap to 10 percentage points.”

They suggest that employment related measures could reduce the gap by a further 2.8 percentage points and that further social security measures, such as increasing the Scottish Child Payment, will be needed to close the remaining 7.2 percentage point gap and meet the 2030 targets.

### **Members may wish to discuss:**

- 11. What work is the Scottish Government doing on potential social security measures focused on child poverty? How does the Scottish Government respond to views of stakeholders that significant increases to social security are required to meet the 2030 targets?**
- 12. Stakeholders are clear on the need to increase the scale and pace of action across a range of policy areas, but the Scottish Budget is under**

**significant pressure. How will the Scottish Government ensure that spending is focussed in the most effective way? What is the scope for more targeted measures?**

**13. There is a lot of good work happening at a local level. How can this be identified and scaled up to create consistent provision across Scotland?**

## **Theme 6: UK child poverty strategy**

The [Committee wrote to the Secretary of States for Scotland and for Work and Pensions on 8 April](#) on issues of welfare reform and the UK Government's child poverty strategy. The UK strategy is being developed by the [Child Poverty Taskforce](#) and is expected this spring.

The [Secretary of State for Scotland](#) replied saying that:

"The Scottish Government plays a crucial role in this approach, providing direct insights and evidence into the experience of poverty in different communities and highlighting – and in many cases delivering – positive work already underway. In developing the Strategy, we are committed to complementing existing efforts and understanding the distinct delivery landscape across nations."

In written submissions both CPAG and JRF set out similar priorities for the UK Government strategy. In particular, they emphasised the need for social security changes – including abolishing the two child limit 'at source'.

Both CPAG and JRF suggested there was scope for closer collaboration between UK and Scottish Governments. JRF highlighted employability, noting the role of Job Centre Plus and devolved employability support saying:

"They should mutually work together to understand local needs much more and commission their services appropriately. They have much to learn from third sector employability providers in this regard"

CPAG suggested that:

"A truly effective strategy cannot work in isolation and requires different levels of government to work in parallel."

**Members may wish to discuss:**

**14. The Secretary of State wrote that the UK Government is 'committed to complementing existing efforts' on tackling child poverty. How can the UK Government best complement the anti-poverty work already underway in Scotland?**

**15. What discussions has the Scottish Government had with the UK Government on their child poverty strategy – particularly in relation to those policy areas that are a mix of reserved and devolved responsibility?**

**Camilla Kidner  
Senior Researcher,  
SPICe Research  
22 May 2025**

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## Annex: Required content of child poverty delivery plans

The following is an extract from [section 9, Child Poverty \(Scotland\) Act 2017](#)

(2)A delivery plan must set out—

- (a)the measures that the Scottish Ministers propose to take during the period of the plan for the purpose of meeting the child poverty targets,
- (b)an assessment of the contribution the proposed measures are expected to make to meeting the child poverty targets,
- (c)an explanation of how that assessment has been arrived at, and
- (d)an assessment of the financial resources required to fund the proposed measures.

(3)A delivery plan must, in particular, set out what (if any) measures the Scottish Ministers propose to take in relation to—

- (a)the provision of financial support for children and parents, including the making of such provision by virtue of Part 3 of the Scotland Act 2016 (welfare benefits and employment support),
- (b)children living in households whose income is adversely affected, or whose expenditure is increased, because a member of the household has one or more protected characteristics,
- (c)supporting local authorities to consider the automatic payment of benefits and support,
- (d)the provision and accessibility of information, advice and assistance to parents in relation to—
  - (i)social security matters,
  - (ii)income maximisation,
  - (iii)financial support,
- (e)education and, in particular, closing the attainment gap,
- (f)the availability and affordability of housing,
- (g)the availability and affordability of childcare,
- (h)the facilitation of—
  - (i)the employment of parents (with remuneration that is sufficient to secure an adequate standard of living), and
  - (ii)the development of the employment-related skills of parents,
- (i)physical and mental health,
- (j)children living in single-parent households,
- (k)arrangements for setting the amount of the revenue support grant payable to each local authority in order to ensure that resources are directed for the purpose of contributing to the meeting of the child poverty targets.

(4)A delivery plan must, in particular, set out whether, during the period of the plan for the purpose of meeting the child poverty targets, the Scottish Ministers intend to bring forward legislation to exercise the power provided for in section 24 of the Scotland Act 2016 to top-up social security benefits in relation to providing a top-up for child benefit paid under section 141 of the Social Security Contributions and Benefits Act 1992.