BRIEFING | CHILD POVERTY | INCOME, SAVINGS AND DEBT

Adequate incomes are key to reducing child poverty in Scotland

As Scotland reviews its child poverty targets, Scottish Government must stay committed to meaningful progress, keeping income measures as the core part of the targets.

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Introduction

In announcing a review of their child poverty targets the Scottish Government has raised questions about how best to measure its progress, or lack of, in reducing child poverty. The existing 4 targets are good at measuring child poverty but have shown little progress in recent years due to a lack of scale and ambition in anti-poverty policy in Scotland. It is questionable that there is any immediate need to change the existing measures, but here we set out why income must remain the core of the targets.

Recommendations

- The outcome of the review should be for the targets to retain an income-based focus and to be as ambitious as the original targets, both in poverty reduction and timescales.
- The Scottish Government must commit to building on the progress it has made in reducing child poverty, and take further action this parliament.
- The weakness in the current delivery plan and the lack of any plan to update it is worrying. The Scottish Government needs to commit to an updated delivery plan which underlines its ambitions while this review is undertaken.

1. The child poverty targets have set strong ambition over parliaments

In 2017, the Scottish Parliament unanimously agreed to create legally binding child poverty reduction targets. While targets alone do not reduce poverty, they gave voice, and teeth, to the Scottish Parliament's commitment and ambition towards meaningfully reducing child poverty.

Scottish Parliament set 4 stretching income-based targets to reduce child poverty by 2030/31:

- relative poverty after housing costs (AHC) below 10%
- absolute poverty (AHC) below 5%
- combined low-income (AHC) and material deprivation below 5%
- persistent poverty below 5%.

This gave a timeline of 12 years to more than halve the rate for all 4 targets. For example, the relative poverty rate was 23% in 2014-17.

Until June of this year, the commitment to end child poverty was front and centre of the SNP's priorities, with John Swinney, on multiple occasions, citing that ending child poverty in Scotland was his national mission and foremost priority.

"It is our truly national mission to ensure that no child in Scotland grows up in poverty. It is everybody's business, and our moral imperative — because there is no greater long-term investment we can make in our future and our success as a nation."

John Swinney, September 2025

The Scottish child poverty reduction targets should be seen in the context of the UK Government's previous child poverty targets. In 2010, the UK Parliament passed the Child Poverty Act, which also set 4 statutory income-based targets. But after little progress, these were repealed in 2015 and replaced with non-statutory proxy measures focussing on employment and educational outcomes — the 'life chances indicators'.[1]

In the decade following this, child poverty in the UK increased. The introduction of the Scottish child poverty reduction targets showed a clear divergence in political attitude to the structural causes of child poverty between the Scottish Parliament and Westminster.

Yet earlier this summer the Scottish Government announced that it would review the current targets, giving the reason:

> “The review will enable us to use the considerable evidence that we have generated and work with partners to explore how we can use targets to drive focus and action where it is most needed and, as a result, take a balanced approach that focuses on prevention, immediate support and longer-term outcomes that are right for families.”

On first reading, this sounds like a reasonable decision, using all the evidence to hand to focus action and have greater impact. But this explanation needs to be taken with a pinch of salt when there has been a recent stalling in the Scottish Government’s efforts to actively reduce child poverty, underlined by a largely underwhelming set of child poverty reduction commitments in the 2026 Scottish Parliament elections, across the political spectrum (Birt et al. 2026; Birt, 2026).

Here we explain why the current targets are good at measuring child poverty in Scotland, why the Government is not seeing its policy interventions appear in the targets, and what could be better captured in any future targets.

2. What are the child poverty reduction targets?

While all 4 targets use income as a defining feature of their measure, they capture different aspects of low-income and together create a more complete picture of child poverty. Table 1 outlines the 4 different measures and the targets. Each target consists of an interim target, each of which has been missed, and a final target.

Table 1: The Scottish child poverty reduction targets

Measure	How it is measured	What it tells us	Interim target (2023/24)	Final target (2030/31)	Value in 2014-17	Current value (2022-25)

Relative poverty	If someone's household income after they have paid their housing costs is below 60% of the median, adjusted for family size and composition.	This looks at whether the incomes of poorer households are catching up with average incomes.	18%	10%	23%	21%

Absolute poverty	If someone's household income is below a fixed line currently based on an inflation-adjusted 2010/11 poverty line (set at 60% of median income after housing costs in 2010/11).	This looks at whether the incomes of poorer households are increasing faster than inflation. There is no analytical reason as to why it is set in 2010/11, instead this is from a historic policy choice.	14%	5%	21%	Not applicable

Combined low income and material deprivation	The proportion of people living in families that cannot afford a range of basic goods and services, such as ‘having 3 meals a day’ and ‘home adequately warm in cold weather’, as well as having a low income AHC (less than 70% of the median). ’Low income’ includes households below the poverty line and just above the poverty line.	Material deprivation is likely to rise if relative poverty (AHC) rises and/or the cost of essentials increases for example, due to inflation.	8%	5%	12%	11%

Persistent poverty	Persistent poverty captures people who have lived in poverty over a period of time, normally measured as being in relative poverty (AHC) in 3 or more of the last 4 years.	Persistent poverty shows the extent to which families remain trapped in poverty over time.	8%	5%	15%	17%

Note: Due to improvements to the Family Resources Survey (FRS), there is currently no data available for absolute poverty using the original definition. The last available rate was 20% in 2021-24 (Cebula, 2026).

Data sources

Relative poverty, absolute poverty and combined low-income and material deprivation are all calculated from the Family Resources Survey (FRS)/Households Below Average Incomes (HBAI) which is a large household survey conducted across the UK. The poverty statistics calculated from it have accredited official statistics status. Persistent poverty requires a longitudinal dataset that follows the same family for at least 4 years (for this definition). This means that FRS/HBAI is not suitable. Instead, a large longitudinal study called Understanding Society is used.

Income and resources

For the measures based on the FRS, income includes all forms of income that the household receives, including income from work, pensions, benefits, investments and other sources. Taxes, including income and council tax, are deducted from income, as are housing costs. Few surveys ask for income information to this level of detail, which is why the FRS is considered the ‘gold standard’ for household income data in the UK.

Low-income and material deprivation uses the same income information alongside further information on whether respondents have various items/can do various things from the list of goods and services. The range of goods includes essentials like food, as well as basic goods that everyone should be able to afford and are critical in being able to fully participate in society. Material deprivation combines people’s responses across all of these items to create a count of items lacked. By combining income alongside material deprivation we can identify households that are going without that also do not have the financial means to secure these goods for their family.

For persistent poverty, the Understanding Society survey holds the information needed to calculate a poverty line, but the focus of this study is not household resources. This means that the income information is not as comprehensive as found for the other target measures, but still provides a good guide to whether families are trapped in poverty over sustained periods.

For all measures, a process called equivalisation is used that allows us to compare households of different sizes and compositions, purely in terms of their incomes. For example, we know that a household that contains just a single adult will need fewer resources for the same standard of living as a couple with 3 children.

3. The targets are good at measuring poverty

JRF fundamentally believes that, while poverty and the stigma of growing up in poverty are associated with experiences and long-term effects beyond household income, an insufficient income underlies these experiences and is something that should be measured, and that policies can, and should, change.

Low income is part of the experience of poverty

JRF's support for income-based measures of poverty is grounded in evidence.

The 4 child poverty targets do a good job of capturing families living on low-incomes in relation to other households in the UK. Relative measures of poverty are well accepted and used by governments across the world, the EU, OECD, charities and researchers as they recognise that poverty is experienced in relation to the overall economic picture within a country or region.

We also know that growing up on a low-income is tied to a number of adverse impacts on children's lives and outcomes. In 2020, a systematic review that looked at the relationship between income and children's outcomes found a 'robust evidence base [that] indicates strongly that money itself makes a difference to children's outcomes. Children from low-income households do worse in life in part because of low income' (Cooper and Stewart, 2020). This means that by directly measuring poverty through income-based measures we can reasonably assume a change in child poverty rates will directly affect a range of other outcomes for young people in Scotland.

Finally, people living in poverty also emphasise inadequate incomes and the barriers they face in being able to increase their income as fundamental to their day-to-day experience of poverty. End Poverty Scotland Group (ESPG) have repeatedly told us of the systems that prevent them increasing their household incomes, expressing frustration at these failings, while also telling us of the relief when systems work. In JRF's Poverty in Scotland 2022 report, Sam, a member of EPSG who had lived on a low-income and was now working with other families living on low incomes told us:

> "I still react the same way because I've been used to not having enough money, [...] because you're still coming from that place of just not having enough. You hear all this stuff about a trauma response to certain things as well, and I think it's that, it's in your system."

Living on an inadequate income shapes the lives of people in poverty, limiting their choices and influencing their wellbeing. A lack of income is a defining feature of this experience.

Four targets for a better picture

Having 4 measures helps to capture different challenges in designing policies that lift families out of poverty for the long-term. For example, relative poverty rates reflect families at a given moment in time, and compares them to how average families are faring, so combines families experiencing persistent poverty with intermittent or short-term poverty. By adding persistent poverty as a further measure, we can see whether policies are working to stop families getting trapped in poverty for significant periods.

Absolute poverty looks at whether incomes for poorer families are at least going up by more than inflation even if they are falling behind the average, while low income and material deprivation shows how changes in incomes and costs are affecting access to basic goods and services.

Due to the scale and content of the data used we can also look at child poverty for a good range of household and individual characteristics to allow comparison across lots of different groups, including all of the Scottish Government's priority families, and to identify key drivers of poverty. Due to equivalisation it is also fair to compare across very different household types. The comprehensive measurement framework developed by the Scottish Government is a testament to both the detail of the data and the efforts of the Government to treat the targets seriously.

Income measures as a barometer for policy

These income-based measures can be a good barometer for policy that will impact the lives of people in poverty. This is in part due to the already mentioned link between household income and a number of outcomes for children.

All these measures will capture policy interventions that have a direct or indirect impact on increasing incomes for low-income households with children. An example of a policy that has directly increased incomes is the Scottish Child Payment. It reduces the rate across these measures as the payment is targeted towards increasing the incomes of low-income households. A policy that could indirectly increase incomes is increasing access to free early years childcare for low-income households. If childcare was accessible, affordable and flexible for these households, incomes could increase if parents who were previously unable to work due to caring for their child could move into good work (for example, work of sufficient hours and pay). We talk about this in more detail below.

Policies that directly reduce housing costs can also reduce poverty rates in these measures. As an example, if Local Housing Allowance was reset to the 30th percentile of private rents in an area by the UK Government, poverty would fall, as it would if successful rent controls were implemented.

Combined low-income and material deprivation is good at capturing when incomes increase faster than costs, for lower-income households. Increasing incomes has a double impact on this measure. If incomes increase enough to lift a family over 70%

of the median, they will no longer be in combined low-income and material deprivation. Lifting incomes also helps households afford essential and basic goods, as long as the costs of these goods are not rising faster.

If goods become more affordable, this will also increase the number of households who can afford these basic and essential goods and services, and reduce levels of poverty according to this measure. It's important to highlight that goods need to become more affordable for low-income households for this to have an impact. A good example of this is if future energy prices fell for people who pay by direct debit, but high costs remained for people on pre-payment meters who are primarily low-income households, then the effect on material deprivation would be less than a fall for all groups.

Persistent poverty is good at capturing the success of policies on people previously stuck in poverty for multiple years. It shows when systems trap people in poverty due to policies and infrastructure that are lacking the scale, ambition and effectiveness to support them out of poverty. On the other hand, when systems work well the number of families experiencing poverty for extended periods of time should fall.

Bold, impactful action would reduce poverty in these measures

While all of these measures can capture anti-poverty policies that increase incomes and/or reduce costs, if policies are lacking the scale necessary then we would rightly see minimal to no reduction in child poverty.

Anti-poverty policies at scale means:

1. policies that reach enough low-income families, meaning policies with sufficient scale
2. policies that increase incomes enough to pull families out of poverty, meaning policies with sufficient strength
3. policies that help families in a direct and timely way, meaning policies with sufficient speed.

To reduce child poverty by 1 percentage point, policies must lift around 10,000 children over the poverty line. Policies must therefore reach significant numbers of families.

Policies must also reach a sufficient strength. Around 1 in 3 children (34%) in poverty in Scotland are growing up in very deep poverty. In 2022-25, people in very deep poverty were 60% below the poverty line which translates to a gap of around £1,325 a month for couple parents with 2 children in very deep poverty. Policies that marginally increase household income will not be at the scale needed for families furthest from the poverty line.

Policies must work together to remove barriers and increase incomes for households. Balancing changes in both scale and strength will be critical in reaching the targets and lowering poverty rates in Scotland. Last year we modelled a range of policy changes and only by increasing the Scottish Child Payment, creating additional social security payments for the priority families, and supporting parents into more and better work, would it be possible to reach the child poverty targets (Evans et al., 2026).

Finally, the Scottish Government cannot expect or assume that because they invest a lot into a policy that it will have a big effect on low-income families. For example, spend on the universal early years childcare offer for 3- and 4-year-olds is currently assigned as ‘tackling child poverty’ budget by the Scottish Government, costing around £1 billion a year.

However, only a relatively small proportion of this funding is directly reaching low-income families in a way that could lift them out of poverty, and the majority of the benefit of the policy accrues to better-off households. Designing future targets to capture where government money is flowing rather than the impact it is having on the lowest-income households is a case of policy-based evidence making. Whether it captures all funding inputs is not a good way to determine whether progress towards an outcome is good.

At the same time, the Scottish Government have argued that the current targets create an incentive to focus action on social security interventions or short-term measures. Firstly, the social security system is a vital preventative investment that should provide a strong buffer for households from the inevitable struggles that can affect anyone.

The social security system in the UK is in many respects not up to that task, with the basic rate of Universal Credit leaving many households without enough to even cover essentials. It is also not a short-term solution to poverty to build an adequate social security system, it is a long-term foundation stone of our welfare state. It also creates a false either/or narrative, when we know that to reduce poverty at the scale required to reach the targets would need investment across policy areas.

Arguably, and more fundamentally, the Scottish Government have not been incentivised by the targets alone to increase investment in social security. They have done so having argued for years themselves about the inadequacies of the social security system. The Scottish Government have rightly celebrated increasing investment and more compassion in social security, including but going beyond the Scottish Child Payment to disability benefits and other payments.

While of course budgets mean investment must be prioritised, the targets haven't driven Government choices — their own political decisions have. Over the course of the last delivery plan they decided to invest more in employability support, cut that budget and then reinstate it; they did so too with social housing investment. They have made different investments but have failed to do so in a systematic and long-term way, the opposite behaviour than that which would be rewarded by the current targets.

Finally, we make no bones about preferring speedier solutions. Each year a child spends in poverty is a year of childhood unfulfilled. Policies should be seen in the context of scale, strength and speed. If they fall down on multiple dimensions, they should not move the dial regardless of the precise metrics used.

4. What the targets don't do

There are of course many things that the 4 targets don’t capture about growing up in poverty in Scotland. Here we cover some of the key gaps in the targets, however, not all of these gaps are necessarily things that should or could be measured in targets.

The experience of poverty

There are many aspects of the experience of poverty that the targets do not capture, such as stigma, exclusion and poor quality of life. While some of these can be measured to some extent by quantitative measures, they are not best placed for capturing this type of policy impact. It is critical that the Scottish Government works with families experiencing poverty to understand the impact of their policies on these areas, as well as to design policies that can ameliorate these impacts. It is to families like these that any lessening of ambition needs to be explained.

Important levers not captured in the current targets

There are a number of important levers in reducing poverty and its impacts which are not directly captured in the current targets. We discuss how measures could incorporate these in later sections.

Many essential costs (other than housing costs) are a large financial burden for low-income households but are only indirectly captured in the current measures. For example, previous work highlighted that increased free early years childcare could save low-income households money, but only reduce the relative child poverty rate by 1.2 percentage points (Evans and Cebula, 2024). The relative poverty rate falls only when childcare allows for a sufficiently large number of families to increase their incomes through moving into work or increased pay from more hours or a better-paying job.

For households where the amount of work has not changed, the amount that they are spending on childcare costs may fall but their income through work remains unchanged. For example, for a couple with a 2-year old, both working full-time on the National Living Wage, around half of their weekly income would be consumed by paying for full-time childcare for their toddler. Their household income from work remains unchanged but it is clear that saving this money would make a significant impact on their family’s life.

Another outgoing that can have a significant impact on low-income households is debt repayments. This means that 2 similar families, 1 with and the other without debt repayments, could have very different incomes after these repayments are made. JRF’s most recent cost of living tracker highlighted how widespread debt, including high-cost debt, is among low-income households in the UK (Belfield and Percival, 2026). There are also direct levers for government in reducing debt to the state, which could have immediate impacts for low-income families.

Finally, wealth is not captured in the current measures but savings and wealth can act as a buffer if monthly incomes fall. Monthly incomes can fall due to a change in circumstances, loss of work, or a fluctuating regular income (such as for self-employed people). Again, this means that 2 similar families, both in relative poverty based on their household income after housing costs, may have significantly different experiences if 1 has a safety net of savings to fall back on.

While these factors are very important in designing anti-poverty policies, they are not well captured in the current targets. However, getting high-quality data on essential costs, debt and savings/wealth from a single source is challenging.

Although essential costs, debt and savings/wealth cannot be picked up directly in the current measures, they are seen indirectly through the combined low-income and material deprivation measures. But only if actions to reduce/increase these are at sufficient scale to have a knock-on effect in the affordability of a number of basic goods and essentials for families, so it is not correct that these policies are not captured in some form.

Data quality

Data quality has also led to the current measures not quickly and accurately reflecting policy changes in Scotland. As explained earlier, 3 of the 4 targets are based on the FRS and are recognised official statistics. The data is high quality in that it is an annual survey that is weighted to be representative of the UK population. It has recently undergone improvements that make the incomes captured in the data more accurate. In the short term this has led to a break in the series, with a shorter comparable time series for the most recent year. However, this improvement will help to better understand poverty and incomes in the UK in the long term (Matejic and Cebula, 2026).

While JRF recognise that this is the best data available for looking at incomes across the UK, we have also raised a number of concerns about the data that could be impacting whether Scottish Government policies are being captured well within the data.

Sample size

There has been a general challenge with sample sizes in large surveys since the pandemic. Scotland has seen the largest sample size fall since the pandemic across all regions and countries in the FRS. The unweighted sample size in Scotland for 2021–24 has fallen by 37% compared to the 3-year pooled sample for 2017–20, before the pandemic (Birt et al., 2025).

This produces a number of challenges for understanding poverty in Scotland. The key issues being:

- reducing the statistical certainty around the poverty rates relied on for the targets
- minimising the analysis available for sub-groups, including the priority families
- fewer families with children means fewer families likely to be sampled who have benefitted from more targeted anti child poverty policies.

All of these issues can lead to a lack of translation between what is seen in the data and the policies enacted by Scottish Government.

Lower-quality Scottish data

In recent years we have identified 2 issues with the data provided in the FRS that are specific to Scotland; the incorrect imputation of the Scottish Child Payment (SCP) and no data linkage of Scottish Social Security benefits. These are continuing to limit accurate and timely analysis of poverty trends in Scotland, including making it harder to investigate whether policies are having an impact on poverty. The lack of progress on these issues from both the Department for Work and Pensions (DWP) and Scottish Government is avoidable and needs to be remedied as soon as possible.

In our Poverty in Scotland 2024 report, we flagged the incorrect imputation of SCP in the FRS data (Birt et al., 2024). This has been resolved but the imputation of SCP has become a more significant problem in terms of data quality when comparing to the accuracy of UK social security income in the new and improved FRS. For UK benefits, DWP now link the FRS directly to administrative data held on individuals in receipt of social security. This means that for UK benefits we now know what benefits people get and the exact amount, no longer relying on what people remember during the survey interview.

However, this has not been done for devolved benefits, meaning that Scottish data continues to be imputed (Cebula, 2026). This means there is a growing gap in the quality of data in Scotland and the rest of the UK.

Introducing new targets could mean significant investment in new data infrastructure, but it would be in the Scottish Government's best interest to push for improvements to the data that already exists before committing significant time and resource into developing something new.

These data issues are resolvable with effort from DWP and the Scottish Government: sample sizes can be rebuilt, and Scottish Social Security payments can be fully captured. Recent issues with the survey vehicle should not be used as an excuse to undermine a very well used set of measures.

5. What could other targets look like?

There are a number of routes that the Scottish Government could take after this review, including introducing or replacing the targets with other measures. We group them into 3 categories.

Existing non-income-based measures

The Scottish Government could follow in the footsteps of the 2015 Conservative Government and their introduction of the 'life chances indicators'. In this scenario there is a move away from income-based measures and instead a focus on outcomes such as educational attainment, employment or housing.

Targets such as these are billed as proxies for growing up in poverty. Due to household income and poverty being strongly tied to a number of outcomes for children including health, education and well-being these measures are related to changes to child poverty rates. However, there are other factors that influence these measures, meaning that they are likely to be less sensitive than poverty measures in determining whether anti-poverty policies are having an effect.

It is of course true that efforts to reduce the poverty related attainment gap on children will have benefits for children, but closing this gap will be stalled by children living in families struggling to get by. Children who experience stress, hunger and stigma will not perform as well as their peers.

We are not suggesting that a failure on the part of government to reduce child poverty renders efforts in schools to improve attainment as pointless, but it does hamper them. The attainment gap is already well measured in the education sphere, we think it would be a backwards step to use that as a highly imperfect proxy for efforts to reduce child poverty — just as it has proven in England where child poverty has risen significantly since the UK wide income-based targets were scrapped.

Existing alternative income-based measures

There are also alternative income-based measures that could improve on some of the key areas that the current measures miss. These measures keep household income as a fundamental part but also introduce other areas such as essential costs and debt. These might include households with Below Average Resources or below Minimum Income Standard (MIS).

For example, the Below Average Resource measure created by the Social Metrics Commission, includes other resources and assets, debt, inescapable family-specific costs, recurring housing costs, childcare costs, the extra cost of being disabled and social care costs (Social Metrics Commission, 2024). The data exists to calculate Below Average Resources, but the quality of the data collected for some of the other information needed is patchy and relies on its continuation within the FRS by the DWP.

To move to a more advanced income-based measure there would need to be, at a minimum, investment into the FRS (used to calculate Below Average Resources and below MIS) which would not happen overnight. We would welcome this in the long term, but the Scottish Government must not use this as an excuse to stall its efforts on reducing child poverty while it waits for data.

Novel approaches

Finally, the Scottish Government could choose a completely new approach for measuring progress on reducing child poverty that may or may not include household income. Moving to a completely new measure would likely rely on existing surveys with existing flaws, the introduction of a new survey or a new use of data already held by the Scottish Government (for example, administrative data). This raises similar concerns around timeline for reaching the targets, with it taking time to develop this from scratch.

Additionally, if brand new data is to be collected and, in some cases, if data is to be used in a new or different way, then it is unlikely that the Scottish Government will have a time-series available from the introduction of the targets in 2017. It also creates an additional and resource-intensive workstream that will draw focus away from the key success criteria — improving the living standards and life chances of Scotland's poorest children.

6. Conclusion

The current child poverty reduction targets are a good barometer of policy, while being deeply connected to poverty and its consequences. While other income-based measures could be used for a new target, they would need to be introduced rapidly. Non-income-based measures risk missing the point, deflecting action from the areas where it is needed most.

One thing the Scottish Government must not do is design new targets based on the policies that have been implemented, rather than actually capturing changing levels of child poverty in Scotland. Reviewing the targets also raises questions about the level of priority given to the national mission of this government, reducing child poverty, and whether this is simply moving the goalposts rather than raising ambitions. Whatever the results of the review, the Scottish Government must not postpone the scale of action required to reduce child poverty at scale in Scotland.

Note

1. This followed some periods of good progress in poverty reduction, such as in the decade leading up to 2005 (JRF, 2020).

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