

Audit scope

Tackling child poverty: Scottish Child Payment

AUDITOR GENERAL 

Prepared by Audit Scotland
February 2026

Background

The Child Poverty (Scotland) Act 2017 sets statutory targets for the Scottish Government to significantly reduce child poverty in Scotland by 2030/31. In 2017/18, 240,000 children (24 per cent) were living in relative poverty.¹ To track progress on the way to 2030, the Act set interim targets for 2023/24. For example, it required that, by 2023/24, fewer than 18 per cent of children would be living in relative poverty with the final target of ten per cent by 2030/31.

The Scottish Government has a range of interventions aimed at tackling child poverty which include expanding access to childcare for families, parental employability support and increasing household incomes through the Scottish Child Payment. This devolved social security benefit was originally available for children under six from eligible families before being extended to under 16s in November 2022. The benefit is administered by Social Security Scotland. It currently provides eligible families with a weekly payment of £27.15 to help meet the essential costs of raising a child.

Despite relative child poverty reducing from 26 per cent to 22 per cent between 2022/23 and 2023/24, the Scottish Government failed to meet its interim targets. Achieving the final statutory targets by 2030/31 remains a significant challenge.

Why this audit is important

Eradicating child poverty has been a top priority for the Scottish Government, as set out in its child poverty delivery plans, since 2018. The Scottish Child Payment is one of the Scottish Government's key interventions to help deliver this. The Scottish Government's third and final child poverty delivery plan is due to be published in March 2026, covering the period 2026 to 2031.

The Scottish Child Payment requires significant public investment. Since its launch in 2021, around £1.4 billion has been paid to eligible families for around 320,000 children. It is timely to do this work with the Scottish Government's announcement of increased spending on the Scottish Child Payment in its January 2026 budget. It intends to increase the weekly payment for eligible families with

1. Relative child poverty is the proportion of children living in households with incomes lower than 60 per cent of average (median) households in the United Kingdom.

children under the age of one to £40 from 2027/28.

Growing fiscal pressures combined with the expected contribution towards the statutory targets mean it is important to look independently at whether the Scottish Child Payment is delivering the intended impact on families in Scotland.

What this audit will look at

The overall aim of this performance audit is to assess whether the Scottish Child Payment provides good value for public money, is delivered efficiently and is achieving its objectives. The audit aims to answer the following questions:

- How well is the Scottish Child Payment being delivered?
- How sustainable is the Scottish Child Payment?
- What impact is the Scottish Child Payment having?

This work builds on our previous briefing, published in September 2022, [Tackling child poverty](#).

How we will carry out this audit

We will conduct interviews with officials in the Scottish Government and Social Security Scotland. We will draw on evidence from these along with discussions with other stakeholders, review key documents and assess performance and financial analysis. We will reflect on the extent to which equalities groups and families identified by the Scottish Government as being more likely to be living in poverty are benefiting from the Scottish Child Payment through a review of research carried out with families by third sector organisations.

What we want to happen as a result

We want this audit to provide assurance to the Scottish Parliament and the public on how well Social Security Scotland and the Scottish Government are delivering the Scottish Child Payment, how sustainable it is and what impact it is having.

The audit will highlight areas of good practice, areas for improvement and, where appropriate, make recommendations for the Scottish Government and Social Security Scotland to support improvement. This audit will not look at wider interventions introduced by the Scottish Government to address child poverty.

Timetable

The work will be carried out throughout 2026. We plan to publish the report in autumn 2026. Following publication, the Auditor General will present the findings to the Scottish Parliament's Public Audit Committee.

Contact

If you have questions about this audit, please contact our communications team on media@audit.scot.

For information on how we collect, use and store personal information as part of our audit work, please refer to the [privacy notice](#) on our [website](#).