



Shona Robison MSP
Cabinet Secretary for Finance and Local Government
Scottish Government
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20 December 2025

Dear Cabinet Secretary,

Budget 2026/27

We are writing as members of the End Child Poverty coalition in Scotland, united in our belief that every child has a right to a decent standard of living, and that all children should be safe, warm, fed, and able to play and learn.

As you will remember we warmly welcomed the commitment made in your 2025/26 Budget statement to fully mitigate the UK government's two-child limit policy in Scotland, and we have supported the subsequent work that has gone into developing the planned Two Child Limit Payments. Acting to effectively abolish the poverty producing two-child limit in Scotland was the right thing to do.

We were also pleased that the Scottish Government committed to continuing to use the money allocated to Two Child Limit Payments to tackle child poverty in the event of abolition by the UK government. Now that the policy is to be abolished at source **we are writing to collectively urge you to specifically use the resources freed up to further boost Scottish social security for families, for example by increasing the Scottish Child Payment toward the £40 a week that we have long argued is needed by the end of this Parliament.**

It is vital that the money freed up by the UK wide abolition of the policy is spent on increased social security support for children. This investment must add to and not replace existing commitments to fund the free school meals, whole family support, childcare, employment and housing that are also crucial to families and which must also feature in your Budget. Ending child poverty requires explicit recognition of the link between women's incomes, including social security, and children's living standards.

In the meantime, we would welcome the opportunity to speak to you and your officials to discuss further how Scottish budget decisions can best support further progress toward our shared ambition of ending child poverty.

Yours sincerely,

Joanna Barrett, Associate Head of Policy, NSPCC Scotland

Claire Burns, Director, CELCIS, the Centre for Excellence for Children's Care and Protection

Calum Campbell, End Child Poverty Youth Ambassador

Sara Cowan, Director, Scottish Women's Budget Group (SWBG)

Martin Crewe, Director, Barnardo's Scotland

John Dickie, Director, Child Poverty Action Group (CPAG) in Scotland

Mary Glasgow, Chief Executive, Children First

Sabine Goodwin, Director, Independent Food Aid Network (IFAN)

Cara Hilton, Senior Policy Manager (Scotland), Trussell.

Peter Kelly, Chief Executive, the Poverty Alliance

Jamie Livingstone, Head of Oxfam Scotland

Professor Nancy Loucks, Chief Executive, Families Outside

Sholen Macpherson, Policy and Research Officer, Coalition for Racial Equality and Rights (CRER)

Laura Millar, CEO, Fife Gingerbread

Satwat Rehman, Chief Executive, One Parent Families Scotland (OPFS)

Anna Ritchie Allan, Executive Director, Close the Gap

Lucinda Rivers, Director, UNICEF UK in Scotland

Fiona Steel, National Director for Scotland, Action for Children

Claire Telfer, Head of Scotland, Save the Children

Martyn Walker, Communications & Public Affairs Manager, Includem

