



CPAG in Scotland response to the Scottish Government's consultation on a Child Poverty Bill for Scotland

30th September 2016

1. Do you agree with the Scottish Government including in statute an ambition to eradicate child poverty?

1. Yes. CPAG in Scotland welcomes the Scottish Government's intention to enshrine in legislation its ambition to eradicate child poverty in Scotland. Though legislation alone will not end poverty, the introduction of a child poverty bill for Scotland will constitute an important and highly public expression of the Government's intentions. With this legislation, the Scottish Government will help ensure that the issue of child poverty remains high on the public and political agenda and will open itself up to scrutiny on the issue from the media, from the Scottish Parliament and - depending on how the legislation is drafted - from the Scottish court system. This is a bold move on the part of the Scottish Government and should be welcomed as such.

2. The legislation must establish a clear direction of travel, providing a framework for the development of policy across departments and at all levels of government. Vitrally, the legislation must also provide a means of ensuring future governments are bound by the duty to eradicate child poverty.

3. While the ambition to eradicate child poverty is very welcome, we believe there is scope for the legislation to go further in terms of the strength of the obligation placed on the Scottish Government. While an ambition might be an appropriate means of expressing the government's overarching intention to eradicate child poverty, we believe there is a need for that ambition to be underpinned by a *duty* on Scottish Ministers to take action. In particular, we believe the legislation should include a duty on Scottish Ministers to meet the four income based targets set out in the consultation document by 2030. In the event that Scottish Ministers believe that external economic and political decisions will negatively affect rates of child poverty in Scotland the duty should ensure Scottish Ministers explain these and – at the very least – demonstrate they have taken *all possible steps* towards meeting those targets.

2. What are your views on making income targets statutory?

4. We agree that the income targets should be statutory. If the overarching ambition to eradicate child poverty is to be meaningful there must be a clear method in place to measure progress towards it. As noted above, we believe the targets should not only be described in legislation but that there should be an accompanying duty in the Bill to meet those targets. In the absence of such a duty there is a concern that the difficult task of eradicating child poverty will not receive the political and policy attention it requires.

5. While we welcome the intention to make the targets statutory and accept that the income targets described in this consultation are the right ones (see question 5 below) we believe that the overriding ambition should be that no child in Scotland should grow up in poverty.

3. How do you think the role of the Ministerial Advisory Group on Child Poverty can be developed to ensure that they play a key role in developing the legislation?

6. We believe the Scottish Government should continue to draw on the expertise of the Ministerial Advisory Group (of which CPAG is a member) in relation to priorities and actions relating to child poverty. The advisory group should also continue to be consulted as the proposed legislation and subsequent regulations are developed. Given the importance of this task the Scottish Government should ensure the advisory group is well informed and given requisite time and information to meaningfully inform the process. We also believe that the group should continue to be chaired by the Cabinet Secretary, but that given the cross government nature of ending child poverty other Ministers should be expected to contribute and attend where appropriate. We believe the group should meet no less than quarterly, with scope for additional meetings to be scheduled as and when is necessary.

7. In addition to the continued existence of the Ministerial Advisory Group we believe there is a need for an independent body to perform some of the roles previously fulfilled by the Child Poverty and Social Mobility Commission. Under the Child Poverty Act 2010, the Child Poverty and Social Mobility Commission was charged – amongst other things - with a duty to publish an annual report setting out its views on the progress made towards the income targets.

8. The performance of these functions – by a body or individual whose role and independence are established and protected in statute – could be extremely important in ensuring that there is an expert source of independent scrutiny and oversight. The body's legislative underpinning would ensure that it could speak freely and be critical of the government where necessary.

9. The body performing these functions would not necessarily need to be newly established. One option might be to attribute (with appropriate resourcing) these functions to an existing body such as the Children and Young Person's Commissioner for Scotland or the Scottish Human Rights Commission. For example the children's commissioner already has a role in reviewing law, policy and practice relating to the rights of children and young people with a view to assessing their adequacy and effectiveness. This role might be extended to include assessing the adequacy of measures to address child poverty.

10. Another option might be to give a statutory role to the proposed Poverty and Inequality Commission described in the Scottish National Party 2016 Scottish Parliamentary manifesto¹. The manifesto stated that such a commission would have a role in "*providing expert advice to Ministers on how to tackle poverty and how to measure and monitor the progress made across all portfolios and all parts of Scotland.*"

11. If the Scottish Government does not intend to give an independent body a role in scrutinising and reporting on progress under this legislation we believe it should explain its reasons for this decision and clearly lay out alternative arrangements for independent scrutiny of its progress.

4. How can links between the national strategy and local implementation be improved? What could local partners do to contribute to meeting these national goals? This might include reporting and sharing best practice or developing new strategic approaches.

12. We believe there is a need for stronger links between national and local implementation than currently exist under the Child Poverty Strategy for Scotland.

13. This can be achieved, in part, by providing more clarity within the proposed legislation and subsequent delivery plans about the role of local authorities and their community planning partners in reducing child poverty. While many local authorities are taking action to tackle child poverty there is evidence of wide variation in terms of political commitment and the quality of existing strategic approaches to poverty reductionⁱⁱ. This legislation provides an opportunity to ensure that a minimum level of action is being taken across Scotland and that local authorities and their community planning partners are doing as much as possible to contribute to the realisation of the national goals.

A duty to take a strategic approach to tackling child poverty locally

14. In order to linking local and national practice effectively the legislation should place a clear duty on local authorities and their community planning partners (CPPS) to take a strategic approach to reducing child poverty in their area and to report on the steps they have taken to achieve this annually.

15. Requiring LAs/CPPs to demonstrate that they are taking a strategic approach to reducing child poverty would allow them to mainstream eradication of child poverty through existing strategic documents such as Children’s Services Plans, Single Outcomes Agreements and Local Outcome Improvement Plans. This would help to ensure that action on child poverty informs and underpins existing priorities, that it is mainstreamed rather than side-lined and that it is prioritised by senior local decision makers and elected officials. The duty would need to be clear that existing strategic planning and reporting processes explicitly set out the contribution being made toward eradicating child poverty.

16. The duty should be framed in such a way that LAs and CPPs have a responsibility, and are supported, to contribute towards achievement of the income based targets and the indicators contained in the measurement framework. The role local actors are expected to play and how they should measure their progress should be clearly agreed and articulated in the national five year delivery plan. Guidance and support should be provided to enable local authorities and CPPs to chart their progress in relation to the measurement framework (which should include measures that are relevant locally (see question 9 below).

17. While local authorities and community planning partners are mentioned in the current Child Poverty Strategy for Scotland, their role and responsibilities are not clear, there is no statutory requirement to prioritise ending child poverty and no mechanism to enable them to articulate and demonstrate the work many are doing. Doing so in the proposed delivery plans would help to make the government’s expectations clear, improve transparency and also provide a means of holding local bodies to account for their progress (or lack thereof).

18. Under the UK Child poverty Act 2010, local authorities in England were required to produce Local Child Poverty Needs Assessments in order to identify priorities for local action. CPAG research in the Greater London area suggests this was one of the most effective aspect of the duties placed on local authorities and their partners under the 2010 Actⁱⁱⁱ. CPAG believe it would be useful to create a similar duty for Scottish LAs and CPPs in order to underpin the child poverty focus within existing strategic processes (as described at para. 15 above) and ensure associated policies and actions are well-evidenced and appropriately targeted. At a policy seminar for local authority child poverty leads held by CPAG in September 2016, local authority staff widely agreed that a focus on understanding and assessing child poverty locally would be very useful, but that it would have to be adequately resourced to be meaningful.

Ensuring local authorities and their community planning partners are adequately resourced and supported

19. At a policy seminar for local authority child poverty leads held by CPAG in September 2016, many local authority officers expressed enthusiasm at the prospect of increased involvement in a national ambition to tackle child poverty. They also highlighted, however, the need for additional resource and information before such a role could be meaningfully fulfilled. As well as identifying a need for additional 'earmarked' resources, local authorities highlighted the need for up to date local poverty statistics, support to share experience and good practice and clear leadership at both local and national level.

5. What are your views on the income-based measures of poverty proposed for Scottish child poverty targets? For example, are there any additional income-based measures you think we should also use (and if so, why)?

Are there any alternative approaches to measuring income - for example, as used in other countries - that you think could apply in Scotland?

20. CPAG strongly support use of the four income base targets described in the consultation. These measures are internationally recognised as robust measures of child poverty and are the product of more than four decades of consultation and development by successive governments at UK and Scotland level.

21. Achieving the four targets described will make a huge and immediate difference to the health, wellbeing and future prospects of tens of thousands of children across Scotland. While we welcome the priority the Scottish Government attaches to policy areas that will improve outcomes for children experiencing poverty – such as reducing the attainment gap and reducing health inequalities - we believe that retaining a focus on income based targets in this legislation is the correct approach. Only by maximising the financial resources available to families in Scotland can real and lasting progress be made towards reducing wider societal inequalities and improving child wellbeing.

22. The Scottish Government's approach constitutes a very welcome departure from the UK government's current approach to understanding poverty which conflates and confuses risk factors, consequences and correlates of child poverty (such as employment and parental health) with poverty itself.

23. The four proposed measures all bring a unique value to our understanding of child poverty.

Relative income: Tracking the incomes of those at the bottom end of the distribution in relation to the incomes of those at the median is a vital measure of how the poorest are faring in relation to those in the middle. This measure is also useful in that it shows how the benefits of economic progress or the pain of recession are distributed throughout society. As such it is an important indicator of social and financial exclusion.

Absolute: This measure allows for meaningful conclusions to be drawn about how income has changed in absolute terms and whether households are becoming better or worse off in real terms over time. This measure was of particular value in the years following the 2008 economic crash, when relative poverty fell as people on low incomes were protected relative to the median income (because the value of benefits fell more slowly than income from earnings) but absolute poverty increased (because there had been a sustained fall in

absolute living standards). This is a clear illustration of the added value of including an absolute poverty measure.

Low income and material deprivation: Measuring deprivation is also vital. The proportion of children who lack an adequate diet, or a quiet place to do homework, or suitable books and an internet connection, is the kind of measure that allows actual living standards to be compared. It makes immediate sense to a wide public and contributes towards a more rounded understanding of child poverty. It also ensure that the impact of the costs of living as well as household income is captured in the measurement of poverty and understanding of the progress (or not) being made

Persistent poverty: This measure is very important given that evidence suggests that the longer the duration of poverty, the greater the potential impact on the child^{iv}. Consideration should be given to whether the existing definition of persistent poverty is ambitious enough, especially in relation to children for whom the impact of longer periods in poverty are particularly damaging.

24. Additional measures that the Scottish Government should consider as supplementary measures include;

- **The Poverty Gap**

25. The 'poverty gap' can be described as the distance between the poverty line and the typical income of a family experiencing poverty. It provides a clearer perspective on the depth of poverty and how it fluctuates. By providing evidence of the changing 'depth' of child poverty, this measure provides an important means of ensuring that progress in relation to reducing child poverty is not merely achieved by moving those just below the poverty line slightly above it (the 'poverty plus a pound' argument).

26. Poverty gap information is particularly valuable at a time when the incidence of 'income crisis' and reliance on food banks is increasing dramatically^v. Indeed analysis commissioned by CPAG from Professor Jonathan Bradshaw shows that the UK 'poverty gap' is growing and that the average family in poverty is further below the poverty line than it has been previously. The report notes that between 2010/11 and 2013/14 (the latest figures currently available), the poverty gap went from £50.80 to £55.60 per week (after housing costs) - an increase of 9.4% in three years. This means that those who are poor are now significantly poorer - an insight that would have been missed through reliance on relative income measures alone.

27. Publishing annual figures on the poverty gap in Scotland would allow for better understanding of the depth of poverty while also helping to measure the impact of policies which might increase the income of families in poverty (while still not lifting them out of poverty).

Table 2: poverty gaps

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Poverty gaps: average £ per week, after housing costs

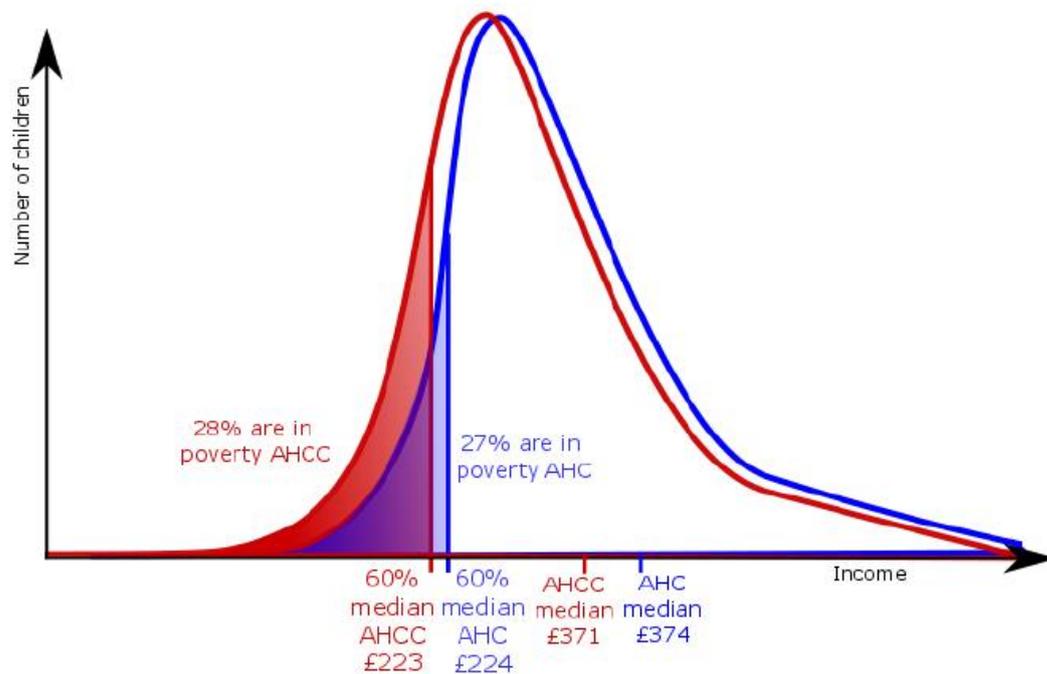
	2007/8	2010/11	2013/14
Lone parent			
Average gap (£ per week)	46.40	41.80	46.60
Couple with children			
Average gap (£ per week)	52.40	57.80	62.60
All families with children			
Average gap (£ per week)	50.40	50.80	55.60

Source: https://www.york.ac.uk/spsw/research/child_poverty_gaps/

- **Child Poverty after other costs**

28. As noted above, one limitation of the relative income measure is that it fails to account fully for what different households need to spend to cover basic, essential and unavoidable costs. This can mask the true extent and nature of poverty in some circumstances. This problem has been dealt with in the case of housing costs by the reporting of income both before and after housing costs. Another area where a similar approach might be useful is in relation to childcare costs. Knowing poverty rates after childcare costs would help to identify which family types are bearing a disproportionate burden and where child care costs might be blocking progression into employment. The following graph shows the difference between distribution of poverty After Housing Costs compared to After Housing and Childcare Costs^{vi}.

Figure 2 Illustrative representation of distribution of income AHC and AHCC



30. Though more difficult to quantify, similar measures might also be useful in relation to disability related costs and energy costs.

- **Child poverty and minimum income standards**

31. While HBAI figures play a vital role in identifying the extent of relative poverty, they do not tell us about which goods and services families experiencing poverty can afford or how that changes over time. They do not tell us about the extent to which families experiencing poverty can enjoy a socially acceptable standard of living. For this reason Scottish Government should consider publishing annual figures on how far families experiencing poverty fall below the ‘minimum income standard’ (MIS). The MIS is a figure determined by representative groups of the public. These groups work with experts to determine the amount of income required to live at a socially acceptable level. This approach captures changes in customary lifestyles as well as the necessary resources required to live a decent and inclusive life. When the HBAI poverty line and MIS are compared the full extent of the difference between the two approaches become apparent. The HBAI poverty line for families with children is substantially lower than the minimum income that is needed for a socially acceptable standard of living^{vii}. Such an approach could potentially help measure the impact that action to reduce costs can contribute to reducing poverty.

6. What are your views on the Scottish Government's proposals for the levels of child poverty that the targets will be set at?

32. Whilst we believe that *no* child in Scotland should grow up in poverty we agree that the level at which the 2030 targets are set is reasonable, whilst challenging. International comparisons suggest that the headline 10% target level is both realistic and achievable. However, the ambition to eradicate child poverty in Scotland must endure beyond the realisation of these targets and the

government and its partners in Scotland must work toward a society in which no child experiences poverty beyond 2030.

7. What are your views on the Scottish Government's proposal to set targets on an after housing costs basis? For example, are there any disadvantages to this approach that we have not already considered?

32. CPAG welcomes the Scottish Government's proposal that the relative income target should be calculated **after housing costs** rather than before housing costs. This has long been CPAG's preferred measure as it better reflects the actual disposable incomes of low income households. Taking housing costs into account allows for a more realistic understanding of the resources available to families. This is particularly important in relation to families with children who tend to spend a higher proportion of their income on housing than other population groups (older people for example, may require smaller accommodation and may already have paid of their mortgages). Gathering information on rates of poverty both before and after housing costs also allows for the impact of housing policy on poverty rates to be better understood. It is important that Scottish Government continues to publish data on before and after housing costs basis, not least in order to enable international comparison.

8. What are your views on the Scottish Government's proposal to set targets that are expected to be achieved by 2030?

33. We are extremely disappointed that the UK level 2020 targets contained in the Child Poverty Act 2010 have been abandoned by the UK Government. We accept, however, that it would be unrealistic for the Scottish Government to meet the targets described by 2020. A target, however, is a combination of a goal and a timescale. While the 2020 timescale may have slipped, the goal remains as pertinent as ever.

34. While rates of child poverty in Scotland are significantly lower now than when the 2020 target was first set in 1999 (22% in 2014/15 compared to 32% in 1999/10)^{viii}, child poverty is projected to increase by up to 50% (after housing costs) across the UK by 2020^{ix} - largely as a result of the cuts to the value of social security benefits.

35. Furthermore, given that the Scottish Government has fewer policy levers at its disposal than the UK Government it would be extremely difficult – if not impossible – for the Scottish Government to unilaterally eradicate child poverty by 2020.

36. Whilst eradicating child poverty by 2030 is still an ambitious target, it is by no means impossible, particularly in light of the new powers coming to the Scottish Parliament under the Scotland Act 2016. Analysis commissioned by CPAG in Scotland has found that by topping up child benefit by £5 per week, for example, child poverty in Scotland could be reduced by 14%^x. The power to top up reserved benefits is just one of an array of new powers – including the power to create new benefits and to adjust the way in which housing costs are calculated under universal credit – which could be used alongside existing powers to eradicate child poverty in Scotland by 2030.

37. In addition to the 2030 targets we believe there is a need for the legislation to include interim targets to ensure government is on track towards achieving the 2030 target. While detailed projections and calculation would be required to work out what realistic income targets might look like, examples might include reducing relative child poverty to 20% by 2020, 15% by 2025 before

achieving below 10% in 2030. Again, interim targets would allow public and political scrutiny and provide a useful way of measuring progress towards the 2030 goals.

38. The measures included in the proposed measurement framework should also be used to set interim targets. This would ensure progress is made in key devolved policy areas that can contribute to eradicating child poverty and help to identify which areas (both in terms of policy and geographically) need additional focus in terms of their contribution to that goal.

9. What are your views on the proposal that Scottish Ministers will be required by the Bill to produce a Child Poverty Delivery Plan every five years, and to report on this Plan annually?

39. The Child Poverty Strategies produced to date by the Scottish Government under the Child Poverty Act 2010 have helped to sharpen the Scottish Government's focus and ensure that the issue of child poverty has maintained a high political profile in Scotland.

40. As such we welcome the proposal of including a duty to produce delivery plans in the legislation.

41. Extending the period covered by the proposed 'delivery plans' will also provide a realistic timeframe in which new policies can be developed, implemented and their impact assessed. It might also be helpful that 5 year period is in-keeping with parliamentary term. This should not, of course, mean that publication of the first delivery plan is delayed until 2021 and the start of the next parliamentary term.

42. We also welcome use of the term 'delivery plan' as it suggests that these documents will be practical rather than theoretical and that they will provide clear direction as to the action that is needed 'on the ground'. There is, however, a need for further clarity about certain aspects of the proposed delivery plans

43. Firstly, there is a need for more information as to what the delivery plans will cover. It is essential that the content of the plans is linked directly to achievement of the proposed child poverty targets. As such CPAG believe that delivery plans must describe how the Scottish Government will use all of the major financial and policy tools at its disposal to progress towards these targets. The Bill should therefore include a list of policy areas that must be covered in the delivery plans. As an absolute minimum these policy areas would include social security, taxation, employment, childcare and housing policy. The Scottish Government would then be obliged to set out in its delivery plan how action in each of the areas will contribute to the eradication of child poverty.

44. Child Poverty Strategies for Scotland have to date included policies to address issues such as reducing the educational attainment gap and reducing health inequalities for children. We welcome and appreciate the value of this approach but believe it is essential that concern for these vitally important issues does not overshadow or detract from efforts to eradicate child poverty itself by 2030. The focus of the child poverty delivery plans and associated measurement framework must be on delivery of the social and economic policies needed to underpin a Scotland free of child poverty.

For this reason we believe it would be very helpful if the legislation were to set out exactly what the objectives of the five year delivery plan are. This might include, for example, (a) steps that will be taken to maximise income and contribute to reduction in relative child poverty (b) steps that will be taken to reduce cost of living for families and contribute to a reduction in material deprivation amongst families with children (c) steps that will be taken to minimise the impact of experiencing child poverty on the health, wellbeing and attainment of children in Scotland (d) steps that will be taken to contribute to the creation of a society where child poverty is fully and permanently

eradicated. This would allow the delivery plans to cover a wide range of areas while ensuring that a degree of focus is always kept on achieving the proposed child poverty targets.

45. Furthermore, while the Scottish Government's previous child poverty strategies have proved useful, they have suffered from a lack of clarity, particularly with regards to what will be achieved and by when. With this in mind, the proposed delivery plans must set out clearly what is to be achieved, by whom, by when and with what resource.

46. The delivery plan would also need to be adequately resourced and the resources required for its realisation would need to be set aside at each Spending Review between now and 2030.

47. We welcome the proposal that the Scottish Government will be required to report on its progress in relation to the delivery plan on an annual basis. We believe this should be a duty to report to Parliament and that the Scottish Parliament should be given full opportunity to scrutinise and hold government to account on the progress made.

48. In order to ensure the contents of the delivery plan remain relevant we believe there should also be an annual opportunity for the document to be reviewed and refreshed. This will help to ensure the plan remains relevant and as a 'living' document. As noted above, there is a role for an independent scrutiny body in reviewing the delivery plan and annual reports.

10. Do you have any suggestions for how the measurement framework could usefully be improved? For example, are there any influencing factors that are not covered by the measurement framework? Or are there any additional indicators that could be added?

48. CPAG welcomed the introduction of the Child Poverty Measurement Framework in 2015.

49. We are keen to ensure, however, that the contents of any renewed measurement framework are linked more closely to actions and outcomes that will explicitly contribute to achieving the four child poverty targets. While many of the indicators contained in the current framework are extremely useful, it is not clear how others relate to *ending* child poverty. As a result they could distract from a focus on tackling the fundamental causes of child poverty. For example it is not clear how the following indicators relate to actions that will reduce and eradicate child poverty:

- Decrease in the percentage of poorest 15 year olds smoking one cigarette a week
- Increase in the percentage of poorest children finding it easy to talk to their mother.
- Increase in the percentage of neighbours stopping to talk in the poorest areas.

50. Instead new indicators must relate clearly and directly to the proposed targets, focussing on maximising household income, reducing rates of material deprivation and reducing housing costs. Examples of headline measures might include:

- Increased parental (particularly maternal) employment
- Increased stability of employment amongst parents
- Increased uptake of means tested benefits
- Reduction in the proportion of household income spent on housing costs

51. An additional set of measures might relate to the steps that might be required to realise the primary objectives laid out above (by removing barriers to work for example). These might include:

- Access to childcare and take up of free early education and childcare hours
- Reduction in price paid for additional childcare hours by low income families.

- Increased percentage of successful referrals from universal services to welfare rights / income maximisation advice

52. It may also be valuable to include measures which will contribute to the overarching aim of permanently eradicating child poverty in Scotland, even if these measures do not contribute directly to achievement of the proposed income related targets by 2030. This might include, for example, reducing the socio-economic attainment gap and improving the health outcomes of children in low income families.

53. It is also essential that the data required to measure progress under the framework is accessible, timely and accurate. In particular, local authorities and their planning partners must have access to the information required to chart their progress against the indicators in the framework.

54. It is also essential that the information collected (both in relation to the income targets and the measurement framework) is capable of being disaggregated so that the impact of policy on different population groups can be understood. This will be particularly important in relation to groups who are at increased risk of poverty and for who may face multiple barriers to escaping poverty. This includes, for instance, household in which someone is disabled, lone parent household and households in which English is not the first language.

11. Do you have any additional views on a Child Poverty Bill for Scotland?

55. We believe the Bill should include specific and substantive measures which will contribute to the eradication of child poverty. CPAG believe this should include a commitment to ensure that social security powers are used to reduce child poverty, as well as a duty to annually review the overall value of social security support for families to ensure devolved social security policy is contributing to reducing child poverty. In particular, CPAG suggests the legislation include an initial commitment to use new social security powers to top-up child benefit by £5 a week per child (see para. 36 above). Such a commitment would provide a clear statement of intent and demonstrate the Scottish Government's willingness to prioritise resources toward achieving the proposed targets.

56. The Bill should also include a duty to ensure that the ambition to eradicate child poverty is considered in relation to all relevant national strategies. This would include, for instance, legislating to ensure that the current duty on the Scottish Government to produce Children's Wellbeing and Rights Impact Assessments is used to consider and address child poverty. The proposed legislation might also specify how the socio-economic duty outlined in the SNP manifesto might be implemented in such a way as to specifically address child poverty.

57. Finally, evidence suggests that many families are struggling financially because they are not accessing all the benefits they are entitled to, either because they are not aware of their entitlements or because they are encountering administrative problems such as error, maladministration or extended delay. For this reason, the Bill provides an opportunity to introduce a right to an income maximisation and welfare rights check for families with children and/or a duty on local authorities and other public bodies to ensure access to benefits advice for the families they serve.

ⁱ <http://www.snp.org/manifesto>

ⁱⁱ <https://www.savethechildren.org.uk/sites/default/files/images/Local-action-tackle-poverty-Scotland.pdf>

ⁱⁱⁱ http://www.cpag.org.uk/sites/default/files/CPAG-child-poverty-strategies-1012_0.pdf

^{iv} See for example,

<http://www.cls.ioe.ac.uk/news.aspx?itemid=2013&itemTitle=Persistent+poverty+damages+young+children%E2%80%99s+cognitive+development%2c+study+finds&sitesectionid=905&sitesectiontitle=Press+Releases>

^v <https://www.trusselltrust.org/news-and-blog/latest-stats/>

^{vi} http://cpag.org.uk/sites/default/files/uploads/How%20much%20does%20the%20official%20measure%20of%20child%20poverty%20under%20estimate%20its%20extent%20by%20failing%20to%20take%20account%20of%20childcare%20costs_0.pdf)

^{vii} <https://www.jrf.org.uk/report/minimum-income-standard-uk-2016>

^{viii} Scottish Government Poverty and Inequality Statistics, Table A1: Relative Poverty in Scottish Households 1994/95 – 2014/15

^{ix} Living Standards, Poverty and Inequality in the UK: 2015-16 to 2020-21. Table B2: Relative Poverty: 2007/08 to 2020/21. <http://www.ifs.org.uk/uploads/publications/comms/R114.pdf>

^x Based on figures produced Keung, A. and Bradshaw, J. (2016) Analysis of the impact of increases to child benefit and child tax credits on child poverty rates in the UK and Scotland, March 2016:

www.york.ac.uk/inst/spru/pubs/pdf/CB&CTCtopups.pdf