

Budget Scrutiny 2026/27 Call for Views

August 2025



**One Parent
Families Scotland**
changing lives, challenging poverty

Question 1:

To what extent do you welcome the growth in devolved social security spend? Please explain your reasons.

OPFS welcomes growth in devolved social security spend, especially where this directly correlates to enhanced support for communities at risk of poverty. With 36% of children in single parent families trapped in relative poverty¹ – we know that change is urgently needed to shift the dial if we are to meet 2030 statutory child poverty targets, and that social security spend will be an essential component of this.

However, alongside this, we are clear that any growth must be affordable, sustainable, and accompanied by robust impact assessments – including, but by no means limited to, EQIAs and CRWIAs. We recognise that spend on social security comprises a significant portion of public finances at present, and that by necessity it cannot be limitless, but that this can be supported to grow through a fairer and more progressive approach to tax policy - including a 2% wealth tax on assets over £10 million².

The Scottish Government is currently in the position of mitigating a range of UK Government benefits, with additional financial support available through the Scottish Child Payment, Bedroom Tax mitigation and the upcoming Two-Child Limit mitigation to name a few. These come at significant cost, but where implemented have been shown to have a meaningful impact on child poverty level reduction in Scotland. Mitigation of the Two-Child Limit in particular, supports children across Scotland to recognise their right to social security (UNCRC Article 26), where this may previously have been breached based on eligibility linked to family size. We would encourage the Scottish Government to continue to support such policies in the future, provided these fall within the scope of affordability.

Question 2:

To what extent are you concerned about the growth in devolved social security? Please explain your reasons.

Overall, OPFS is not concerned about the growth in social security spend but would like to share some observations in relation to sustainability of long-term implementation. We are also clear that any growth should be sustainable and undertaken through a rights-budgeting lens.

At present, payments such as the Scottish Child Payment utilise powers provided by Section 79 of the Social Security (Scotland) Act 2018 – which allow the Scottish Government to provide a “top-up” to individuals in receipt of a qualifying reserved benefit. While we appreciate that this power has been the fastest and more efficient method of getting payments to eligible families to date, there are nonetheless some circumstances where otherwise eligible families may miss out, due to lack of receipt of qualifying benefits – e.g. where families do not qualify for Universal Credit because of children discarded from calculations due to the Two Child Limit.

When looking at longer-term implementation of devolved social security spend, the Scottish

¹ [‘Poverty and Income Inequality in Scotland 2021-24’](#), Scottish Government, 27 March 2025.

² [‘Increase Taxes on the Richest, Rather Than Make Cuts to Public Spending’](#), 25 March 2025.

Government should re-examine these powers to ensure that families do not miss out on much needed support, due to exclusion from reserved benefits, where they otherwise would qualify.

Finally, some families may need to draw upon social security provisions for several reasons – including payments such as Scottish Adult Disability Payment, Child Disability Payment, Scottish Child Payment, Two-Child Limit Mitigation, Carers Allowance or Young Carers Allowance. Alongside complexity in applying for all relevant payments, families may face circumstance where payment dates are misaligned, with Universal Credit paid every month, and Social Security Scotland payments paid four-weekly – with some or all potentially falling on different dates or weeks throughout a month. This can make budgeting particularly difficult, and we therefore would recommend that eligible families, in receipt of Social Security Scotland delivered benefits, be given the option of aligning four-weekly payments, so that they are all received on the same date (e.g. all paid every fourth Tuesday).

Question 3:

To what extent are you concerned about the growth in devolved social security? Please explain your reasons.

Latest child poverty statistics showed a reduction in relative child poverty rates to 23% in 2021-24 – clearly demonstrating that policies such as the Scottish Child Payment are effectively supporting children and families across Scotland and starting to move the dial on child poverty. Alongside this, evidence from our services further supports these statistics, with families telling us that the payment has given them much needed breathing space by allowing them greater flexibility and choice.

The below case study from a single parent supported by OPFS services highlights the profound impact that income maximisation services, ensuring families received everything that they are entitled to, alongside social security spend, can have on household budgets:

Rose is a single parent who lives in Glasgow with her three children aged 14,12 and 6. She is affected by the Two-Child Limit and loses out on £292.81 per month. The loss of such a large amount puts a heavy strain on their family budget. The children not only miss out on things like activities that cost money, but Rose struggles from month to month just to cover essential outgoings like food and energy bills.

Rose receives the Scottish Child Payment for all three of her children and therefore receives an extra £81.45 per week. While the Scottish Child Payment does not mitigate the Two Child Limit yet, it does provide an extra amount that allows Rose and her family to be able to afford essential items for the children's wellbeing.

Rose explained:

"I don't know how we would survive without the Scottish Child Payment; it pays for the extra things that the children need, without it I don't think I would even be able to cover the weekly shop"

Question 4:

Do you think further increasing any particular social security payments would be a cost-effective way of reducing child poverty? If you think that it would, what increases to which payments should be considered?

OPFS welcomes the upcoming mitigation of the two-child limit, which will ensure that all children can realise their right to social security regardless of family size (UNCRC Article 26). We believe that this will have a substantial impact on families and is well aligned with the Scottish Government's recognition of larger families as one of the six priority family types most at risk of poverty.

We are further calling for the Scottish Child Payment to be increased to a minimum of £55 by the end of the next Parliament, with targeted further increases for priority families – recognising that risks and depths of poverty are different for different groups.

Alongside specific payments, the Scottish Government has the power to take action to resolve ongoing concerns surrounding high levels of public debt in Scotland – which have been identified through research undertaken by Aberlour, The University of Glasgow, Trussell Trust, and OPFS as a significant driver of child poverty within single parent families. This includes reducing the 20-year recovery period to 6 years, in line with current provisions in England and Wales, and standard consumer debt. Such action would ensure that social security provisions, designed to tackle child poverty, are not immediately and disproportionately reclaimed through debt payments which were initially only accrued due to said poverty.

Question 5:

What are your views on the advantages and disadvantages of universal benefits compared to those targeted at low-income households?

Commitments within the Child Poverty (Scotland) Act 2017 were made irrespective of emerging national and global events such as the pandemic and cost-of-living crisis. However, following these events, and in a time of increased costs and financial pressure on families, it is even more crucial to ensure that we stay on track to meet 2030 targets for all children in Scotland – remembering that these targets are legally binding.

Within this, the Act recognised six priority family groups most at risk of poverty. In 2025 however, as we look towards the third and final Tackling Child Poverty Delivery Plan before the target deadline, there remain minimal targeted social security interventions for these groups – with the notable exception of the upcoming Two-Child Limit Mitigation. With relative child poverty rates for single parent families at 36% in the most recent national statistics, compared to a national average of 23%, it is evident that more work is needed to ensure more equitable outcomes for children and families.

Question 6:

To what extent is the Scottish Government's ability to manage the devolved social security budget affected by UK Government policy choices?

OPFS recognises that UK Government budgets have a direct impact on available finance for devolved social security payments. However, the Scottish Government has its own duties under the UNCRC (Incorporation) (Scotland) Act 2024 to ensure that all children fulfil their rights to health, social security and an adequate standard of living (UNCRC Articles 24, 26 and 27) – and social security plays a critical role for many families in ensuring that these obligations are met.

These obligations exist irrespective of external budgetary decision making, and the Scottish Government should ensure that child rights budgeting is at the heart of any decision-making in relation to social security spend.

About One Parent Families Scotland

One Parent Families Scotland is the national organisation for single parent families. Our vision is of a Scotland where single parent families are celebrated in all their diversity, are treated fairly and live free from discrimination and poverty.

We support family wellbeing, empower single parents with the right advice and information and enable parents to access training, employment and education. Our national advice and information service and family hubs in six local areas reach thousands of single parent families each year.

We campaign for improvements in the here and now and for structural and systemic change alongside single parents who are experts in their dual role of caregiving and providing for their children. We take an intersectional approach, recognising most single parents are women and that many BAME, disabled and young single parents face multiple structural barriers affecting access to services and opportunities.

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