## **CHILD POVERTY (SCOTLAND) ACT 2017**

## **EXPLANATORY NOTES**

## COMMENTARY ON SECTIONS

## Section 10 – Progress report

- 32. Section 10 sets out provisions relating to the requirement on the Scottish Ministers to prepare progress reports on an annual basis. Subsection (1) states that, within 3 months of the last day of each year to which a section 9 delivery plan relates, the Scottish Ministers must prepare a report on progress made during that year (a) towards meeting the child poverty targets and (b) in implementing the delivery plan that applies during the year.
- 33. Subsection (2) highlights that the progress report must: (a) describe the measures taken by the Scottish Ministers in accordance with that delivery plan, (b) describe the effect of those measures on progress towards meeting the child poverty targets, (c) describe the effect of those measures on reducing the number of children living in single-parent households in Scotland to whom the various child poverty measurements set out in sections 3 to 6 apply, and (d) describe the effect of those measures on children in households where the fact that someone in the household has one or more protected characteristics adversely affects the income, or increases the expenditure, of the household.
- 34. The effect of the definition of "child poverty targets" in section 14(2) is that a progress report for a financial year of up to 31 March 2024 will relate to both the interim and the 2030 targets, and a progress report for a financial year from 1 April 2024 will relate to the 2030 targets only.
- 35. Subsection (3) provides that if, in preparing a progress report, the Scottish Ministers consider that the measures taken in accordance with the relevant delivery plan have not delivered sufficient progress towards meeting the child poverty targets, the report must set out how they propose to ensure sufficient progress towards meeting the targets is delivered in the future.
- 36. Subsection (4) requires the Scottish Ministers, in preparing a progress report, to consult the Poverty and Inequality Commission (see section 8) on: (a) progress made during the year towards meeting the child poverty targets, (b) whether it appears to the Commission that progress is sufficient to meet the child poverty targets, and (c) what further progress is required to meet the targets. Subsection (5) requires the progress report to include any comments or recommendations made by the Commission on these matters. Subsection (6) provides that reference in subsection (4) to progress towards meeting the child poverty targets includes progress towards reducing inequality for the purpose of meeting those targets.
- 37. Subsection (7) requires the Scottish Ministers, as soon as reasonably practicable after preparing a progress report, to: (a) lay it before the Scottish Parliament, (b) make a statement to the Parliament in relation to the report and (c) publish the report.